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ABSTRACT

The summary data and schedules included in this document represent a continuation of the work by the Committee of Financial Officers--Universities of Ontario. It reports the total revenue and expenses of the provincially assisted universities of Ontario for the fiscal year ended April 30, 1975. The summary data include trend statistics from 1970-71 to 1974-75. The data produced is in accordance with the definitions and guidelines given and illustrate certain trends and differences in revenues and in resource allocations. Individual universities will show variations from these trends. (Author/KE)

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COMMITTEE OF FINANCE OFFICERS-UNIVERSITIES OF ONTARIO

An Affiliate of the Council of Ontario Universities

Report to the Council of Ontario Universities

TOTAL REVENUE AND EXPENSES FOR PROVINCIALLY ASSISTED UNIVERSITIES OF ONTARIO FOR THE FISCAL YEAR ENDED APRIL 30, 1975

Council of Ontario Universities
Conseil des Universités de l'Ontario
130 St. George Street
Suite 8039
Toronto, Ontario M5S 2T4

November, 1975

75-14

COUNCIL OF ONTARIO UNIVERSITIES
CONSEIL DES UNIVERSITÉS DE L'ONTARIO

130 ST. GEORGE STREET, SUITE 8039
TORONTO, ONTARIO M5S 2T4
(416) 920-6865

November 19, 1975.

The Honourable Harry C. Parrott,
Minister of Colleges and Universities,
6th Floor,
Mowat Block,
Queen's Park,
Toronto, Ontario

Dear Mr. Minister:

The Council of Ontario Universities is pleased to provide you with a report of the total revenue and expenses of the provincially assisted universities of Ontario for the fiscal year ended April 30th, 1975.

In keeping with the practice started two years ago, the summary data include trend statistics from 1970-71 to 1974-75.

It is the sincere hope of the Council that this report will be of value to you, members of the Ontario Council on University Affairs, and to the staff of your Ministry.

Sincerely yours,

John B. Macdonald,
Executive Director,

JBM:tk
encl.

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REPORT OF

THE COMMITTEE OF FINANCE OFFICERS - UNIVERSITIES OF ONTARIO

TOTAL REVENUE AND EXPENSES FOR THE PROVINCIALLY ASSISTED

UNIVERSITIES OF ONTARIO FOR THE FISCAL YEAR

ENDED APRIL 30, 1975

The summary data and schedules included in this report represent a continuation of the work by the Committee of Finance Officers - Universities of Ontario and have been prepared on a basis consistent with the previous year. The Committee is continuing to develop further information that will be helpful in understanding the allocation of financial resources by the provincially assisted universities of Ontario.

The data produced in accordance with the definitions and guidelines given later in this report illustrate certain trends and differences in revenues and in resource allocation as shown on schedules 4 and 5 in the summary section. Individual universities will show variations from these trends, reflecting differences in academic programmes, organization, environment, management philosophy, and budget and accounting procedures and, as in any interpretation of statistical data, further research and analysis is required in order to develop truer bases for comparisons.

Due to the change in the method of reporting by the University of Toronto, financial data for the Scarborough and Erindale campuses are incorporated with the central campus. In previous years they were reported separately. Also, two new tables which summarize enrolment and BIU figures for the fiscal year have been added.

Attention is directed to the General Caveat on the following page. The Committee would welcome comments and suggestions concerning this report.

Chairman - Committee on Financial Reporting - Committee of Finance Officers - Universities of Ontario

Chairman - Committee of Finance Officers - Universities of Ontario

GENERAL CAVEAT

Certain of the summary data in this report are subject to interpretation or clarification because of inherent differences among universities in academic programmes, organization, physical environment, management philosophy, and budgetary and accounting procedures.

Care should be taken when comparing the actual figures shown in this report with the estimates given in the Preliminary Budget Forecasts for Provincially Assisted Universities of Ontario for the Fiscal Year Ended April 30, 1975 published earlier. (Refer to the caveat which emphasizes the preliminary nature of the budgetary estimates.)

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

TABLE 1

UNIVERSITY: TOTAL ALL UNIVERSITIES

OBJECT OF EXPENSE / FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	206201	19744	225945	0	0	0	0	0	0	225945
(II) OTHER INSTRUCTION AND RESEARCH	26975	767	27742	0	0	0	0	0	0	27742
(III) OTHER SALARIES AND WAGES	49727	7334	57061	25339	11649	11225	25388	40726	2707	174095
TOTAL SALARIES AND WAGES	282903	27845	310748	25339	11649	11225	25388	40726	2707	427782
2. FRINGE BENEFITS	26393	3922	30315	2390	1156	944	2624	4294	278	42001
TOTAL SALARIES AND BENEFITS	309296	31767	341063	27729	12805	12169	28012	45020	2985	469783
3. BOOKS AND PERIODICALS		0	0	13866	0	0	0	0	0	13866
4. FURNITURE AND EQUIPMENT (A) PURCHASE	6240	461	6701	431	3943	121	412	595	88	12291
(B) RENTAL	697	69	766	365	6746	15	129	87	58	8166
5. OPERATIONAL SUPPLIES AND EXPENSES	21273	2756	24029	1579	3978	2320	4296	5153	1825	43180
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	20159	0	20159
8. TAXES	0	0	0	0	0	0	0	182	6460	6642
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	4656	0	4656
10. EXTERNAL CONTRACTED SERVICES	520	29	549	8	418	4	4	4302	182	5467
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	3411	0	0	0	3411
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	303	43	0	422	768
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	32	0	32
14. BUILDINGS	0	0	0	0	0	0	0	87	0	87
15. MISCELLANEOUS	6903	333	7236	444	175	909	1050	1633	4483	15930
16. INTERNAL COST ALLOCATIONS	25	-141	-116	4	-582	-20	-701	-4892	3	-6304
TOTAL	344954	35274	380228	44426	27483	19232	33245	77014	16506	598134

COMPUTING COSTS:	
ACADEMIC	18705
NON-ACADEMIC	8778
TOTAL	27483

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

TABLE 2

UNIVERSITY: TOTAL ALL UNIVERSITIES

OBJECT OF EXPENSE \ TYPE OF FUND	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	225945	0	6678	1135	233758	632	0	234390
(II) OTHER INSTRUCTION AND RESEARCH	27742	0	13657	1148	42547	420	0	42967
(III) OTHER SALARIES AND WAGES	174095	15051	24730	1048	214924	1817	0	216741
TOTAL SALARIES AND WAGES	427782	15051	45065	3331	491229	2869	0	494098
2. FRINGE BENEFITS	42001	1300	2955	182	46438	243	0	46681
TOTAL SALARIES AND BENEFITS	469783	16351	48020	3513	537667	3112	0	540779
3. BOOKS AND PERIODICALS	13866	0	207	0	14073	140	47	14260
4. FURNITURE AND EQUIPMENT (A) PURCHASE	12291	669	7025	28	20013	635	6512	27160
(B) RENTAL	8166	79	122	12	8379	49	0	8428
5. OPERATIONAL SUPPLIES AND EXPENSES	43180	4975	18686	1173	68014	4523	0	72537
6. COST OF GOODS SOLD	0	19002	0	0	19002	0	0	19002
7. UTILITIES	20159	2261	29	1	22450	0	0	22450
8. TAXES	6642	534	0	0	7176	0	0	7176
9. RENOVATIONS AND ALTERATIONS	4656	541	149	0	5346	48	2986	8380
10. EXTERNAL CONTRACTED SERVICES	5467	7029	0	8	12504	11	0	12515
11. SCHOLARSHIPS, BURSARIES, ETC.	3411	0	111	0	3522	6422	0	9944
12. PRINCIPAL AND INTEREST REPAYMENTS	768	10336	0	0	11104	0	0	11104
13. LAND AND SITE SERVICES	32	0	0	0	32	0	4597	4629
14. BUILDINGS	87	0	0	0	87	747	21435	22269
15. MISCELLANEOUS	15930	597	4505	473	21505	516	11	22032
16. INTERNAL COST ALLOCATIONS	-6304	5017	1128	72	-87	-61	148	0
TOTAL	598134	67391	79982	5280	750787	16142	35736	802665

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

TABLE 3

UNIVERSITY: TOTAL ALL UNIVERSITIES

SOURCE OF REVENUE / TYPE OF FUND	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	434848	0	0	0	434848	0	0	434848
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	32289	0	4798	190	37277	396	3543	41216
TOTAL PROVINCIAL GRANTS	467137	0	4798	190	472125	396	3543	476064
(II) FEDERAL	659	0	52999	0	53658	887	1730	56275
(III) OTHER	517	0	306	0	823	89	70	982
2. FEES (A) TUITION	97373	0	0	4735	102108	0	0	102108
(B) OTHER	4253	23313	0	29	27595	0	0	27595
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	13298	13298
(B) OTHER	0	0	0	0	0	0	2052	2052
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	1402	84	14172	0	15658	11106	2043	28807
5. OTHER	24273	43398	7707	1766	77144	9090	3942	90176
TOTAL REVENUE	595614	66795	79982	6720	749111	21568	26678	797357
TOTAL EXPENSES (FORWARDED FROM A2)	598134	67391	79982	5280	750787			
EXCESS OF REVENUE OVER EXPENSES	-2520	-596	0	1440	-1676			

Notes: 1. In addition to the total provincial government grants shown above, the Government of Ontario provided $72,381,112 to the provincially assisted universities to pay, in an identical amount, principal instalments and interest on debentures issued by the universities in prior fiscal years to the Ontario Universities Capital Aid Corporation.

Table 4

Full-Time Equivalent Students* for the Year Ended April 30, 1975

	Undergraduate Students		Graduate Students		Total
	Full-Time	Part-Time	Full-Time	Part-Time	
Brock	2,327.0	1,099.2	56.0	3.3	3,485.5
Carleton	7,730.0	2,501.8	710.0	177.3	11,119.1
Guelph	9,243.5	367.6	573.0	35.1	10.219.2
Lakehead	2,309.0	785.1	78.0	21.6	3,193.7
Laurentian	2,056.5	1,077.0	41.0	22.2	3,196.7
Algoma	224.0	370.1	-	-	594.1
Nipissing	228.0	172.5	-	-	400.5
Hearst	28.0	139.4	-	-	167.4
McMaster	8,135.0	1,490.0	1,262.0	200.0	11,087.0
Ottawa	9,184.0	2,414.8	999.0	581.4	13,179.2
Queen's	8,754.0	1,227.6	998.0	230.5	11,210.1
Toronto	27,004.0	4,456.6	3,927.0	596.4	35,984.0
Trent	1,996.0	481.3	12.0	1.5	2,490.8
Waterloo	10,586.0	710.8	1,086.0	148.2	12,531.0
Western	13,918.0	2,301.5	1,589.0	127.2	17,935.7
Wilfrid Laurier	2,373.5	1,745.9	171.0	20.1	4,310.5
Windsor	5,584.0	2,288.4	417.0	111.6	8,401.0
York	10,848.5	4,250.5	1,695.0	545.1	17,339.1
Total	122,529.0	27,880.1	13,614.0	2,821.5	166,844.6

* Definitions for FTE students are found in Ontario Operating Formula Manual and enrolment figures are reported to MCU on UAR-1 forms by each reporting institution.

Table 5

Eligible Basic Income Units (BIUs) Generated During the Year Ended April 30, 1975*

	Undergraduate BIUs		Graduate BIUs		Total
	Full Time	Part Time	Full Time	Part Time	
Brock	3,270.1	1,547.6	192.0	13.5	5,023.2
Carleton	10,325.3	2,953.7	2,437.4	518.5	16,234.9
Guelph	16,139.0	504.7	2,320.6	152.4	19,116.7
Lakehead	3,393.2	921.6	235.8	79.0	4,629.6
Laurentian	2,888.5	1,171.1	118.3	56.0	4,233.9
Algoma	224.0	370.0	-	-	594.1
Nipissing	350.2	172.5	-	-	522.7
Hearst	28.0	139.4	-	-	167.4
McMaster	13,421.0	1,701.0	5,207.0	645.0	20,974.0
Ottawa	14,667.1	2,796.7	3,705.7	2,094.2	23,263.7
Queen's	15,175.5	1,550.6	3,734.6	559.2	21,019.9
Toronto	46,324.9	5,929.6	15,439.9	2,168.0	69,862.4
Trent	2,459.5	617.3	31.3	4.5	3,112.6
Waterloo	16,469.8	941.9	4,615.7	605.6	22,633.0
Western	22,242.0	2,670.5	5,187.7	510.7	30,610.9
Wilfrid Laurier	3,035.4	1,989.4	458.1	60.4	5,543.3
Windsor	8,082.4	2,949.4	1,574.1	343.6	12,949.5
York	14,277.7	5,311.3	4,014.6	1,002.7	24,606.3
Total	192,773.6	34,238.4	49,272.8	8,813.3	285,098.1

* These figures relate to 1975-76 financing and cannot be related to formula grants in the Report.

PROVINCIALLY ASSISTED UNIVERSITIES OF ONTARIO
PERCENTAGE OF OPERATING EXPENSES BY OBJECT OF EXPENSE BY UNIVERSITY
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975

SCHEDULE 1A
OPERATING EXPENSE ANALYSIS

OBJECT OF EXPENSE	BROCK	GUELPH (EXCL. CARL. OMAF)	GUELPH (INCL. OMAF)	LAKE.	LAUR.	ALG.	NIP.	HEARST	MCMAS.	OTT.	QUEENS	TOR.	TRENT	WAT.	WEST.	WLU	WIND.	YORK	TOTAL
1. SALARIES AND WAGES																			
(I) ACADEMIC RANKS	40.3	37.8	34.2	32.0	37.0	44.7	46.2	49.4	55.0	34.9	40.9	40.7	34.0	42.2	36.4	41.0	42.9	42.3	41.6	37.8
(II) OTHER INSTRUCTION AND RESEARCH	4.0	5.2	4.0	3.6	5.2	1.5	0.7	0.0	0.3	8.2	3.1	6.1	5.5	0.4	4.7	3.9	0.0	4.2	3.9	4.6
(III) OTHER SALARIES AND WAGES	23.8	26.3	35.0	36.5	29.2	25.6	19.2	21.4	18.3	29.0	26.5	27.5	30.0	28.7	29.8	28.2	22.5	28.9	29.8	29.1
TOTAL SALARIES AND WAGES	68.1	69.3	73.2	72.1	71.3	71.8	66.1	70.8	73.5	72.1	70.5	74.3	69.5	71.3	70.9	73.0	65.4	75.3	75.2	71.5
2. FRINGE BENEFITS	6.8	7.0	8.5	8.4	6.7	5.9	5.3	6.3	2.0	8.2	7.8	6.9	6.4	6.9	5.4	8.1	5.1	7.7	6.7	7.0
TOTAL SALARIES AND BENEFITS	74.8	76.4	81.7	80.5	78.1	77.7	71.4	77.1	75.5	80.3	78.3	81.1	75.9	78.2	76.2	81.1	70.5	83.1	81.9	78.5
3. BOOKS AND PERIODICALS	2.9	3.1	2.0	1.6	2.7	2.8	5.0	2.7	2.0	2.7	2.5	2.5	1.6	3.7	2.5	2.1	4.9	3.4	2.3	2.3
4. FURNITURE AND EQUIPMENT (A) PURCHASE	3.1	2.8	2.8	2.7	1.6	0.8	1.3	4.6	1.5	1.0	0.9	1.3	2.6	0.7	3.8	1.0	2.9	1.5	0.8	2.1
(B) RENTAL	0.1	0.3	0.6	0.5	1.1	0.8	1.1	0.0	1.0	1.2	1.9	1.5	1.3	0.4	2.8	2.0	1.7	1.6	0.9	1.4
5. OPERATIONAL SUPPLIES AND EXPENSES	8.9	6.7	8.1	9.7	5.6	7.6	7.0	6.5	2.5	6.1	3.9	6.5	9.9	5.7	6.5	5.3	8.4	3.6	7.5	7.2
6. COST OF GOODS SOLD	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7. UTILITIES	4.6	3.7	3.7	5.9	5.5	3.1	1.8	0.5	0.0	5.5	3.2	3.3	3.0	1.9	2.5	2.4	1.9	4.1	3.[illegible]	3.4
8. TAXES	1.1	1.3	1.2	0.9	1.0	0.9	0.9	0.6	0.3	1.0	1.0	1.3	1.0	1.1	1.3	1.2	1.2	1.1	1.1	1.1
9. RENOVATIONS AND ALTERATIONS	1.3	0.3	0.6	0.6	0.0	0.0	0.4	0.1	0.3	0.8	1.0	0.3	2.0	0.0	0.1	0.2	0.[illegible]	0.1	0.1	0.8
10. EXTERNAL CONTRACTED SERVICES	1.0	2.2	0.3	0.3	0.1	2.0	4.3	0.0	0.0	-0.1	5.1	0.3	0.3	1.8	1.1	0.0	0.7	0.6	0.4	0.9
11. SCHOLARSHIPS, BURSARIES, ETC.	0.0	0.2	0.0	0.0	0.0	0.0	1.6	2.9	0.0	0.5	0.5	0.0	0.6	1.4	1.1	0.6	1.9	1.1	0.3	0.6
12. PRINCIPAL AND INTEREST REPAYMENTS	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.4	0.4	0.0	0.8	0.1
13. LAND AND SITE SERVICES	0.0	0.0	0.3	0.0	0.0	0.0	2.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14. BUILDINGS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3.1	10.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15. MISCELLANEOUS	2.2	2.9	1.7	1.6	4.9	4.3	3.1	1.9	6.8	2.1	3.7	2.6	2.0	5.0	2.6	3.7	4.6	2.3	2.2	2.7
16. INTERNAL COST ALLOCATIONS	0.0	0.1	-2.6	-2.3	-0.7	-0.0	0.0	0.0	0.0	-1.1	-2.0	-0.7	-0.3	0.0	-0.5	-1.0	-0.0	-2.9	-2.8	-1.1
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Notes: 1. When making comparisons among universities, please refer to the General Caveat and Committee Report.

2. Percentages may not necessarily total 100.0% due to rounding.

3. Guelph (including OMAF) is not computed in the total column.

PROVINCIALLY ASSISTED UNIVERSITIES OF ONTARIO
PERCENTAGE OF OPERATING EXPENSES BY FUNCTIONAL AREA, BY UNIVERSITY
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975

SCHEDULE 18
OPERATING EXPENSE ANALYSIS

FUNCTIONAL AREA / UNIVERSITY	INSTRUCTION AND RESEARCH			LIBRARY	ACADEMIC COMPUTING	ACAD. SUB-TOTAL	NON-ACADEMIC COMPUTING	STUDENT SERVICES	PHYSICAL ADMIN.	PHYSICAL PLANT	OTHER	TOTAL
	ALL EXCLUDING MEDICINE	MEDICINE	SUB-TOTAL									
BROCK	61.5	0.0	61.5	7.2	1.8	70.5	1.8	2.2	7.3	15.9	2.5	100.0
CARLETON	62.0	0.0	62.0	9.0	2.3	73.3	1.9	3.1	6.6	12.3	2.7	100.0
GUELPH EXCL. OMAF	59.6	0.0	59.6	6.9	3.4	69.9	1.5	4.1	6.2	15.5	2.8	100.0
GUELPH INCL. OMAF	61.7	0.0	61.7	5.4	2.8	69.9	1.2	3.2	6.7	16.8	2.2	100.0
LAKEHEAD	61.1	0.0	61.1	7.0	2.0	70.1	2.0	3.3	7.7	14.8	2.0	100.0
LAURENTIAN	63.1	0.0	63.1	7.9	1.6	72.6	1.6	2.9	7.4	11.8	3.8	100.0
ALGOMA (LAURENTIAN)	53.6	0.0	53.6	14.4	1.1	69.2	0.0	4.6	13.4	11.5	1.3	100.0
NIPISSING (LAURENTIAN)	59.7	0.0	59.7	4.8	0.0	64.5	0.0	3.1	20.7	11.7	0.1	100.0
HEARST (LAURENTIAN)	65.8	0.0	65.8	8.8	0.0	74.5	0.0	0.0	13.8	11.8	0.0	100.0
MCMASTER	52.9	10.6	63.5	7.4	2.7	73.5	1.4	2.4	6.3	14.2	2.1	100.0
OTTAWA	56.7	8.3	65.0	7.4	1.4	73.8	1.8	3.8	5.2	13.4	2.0	100.0
QUEEN'S	56.9	10.1	67.0	7.3	2.6	76.9	1.6	3.1	4.9	10.8	2.7	100.0
TORONTO	52.3	11.1	63.5	7.3	4.6	75.4	1.4	2.0	4.8	13.5	3.0	100.0
TRENT	59.7	0.0	59.7	9.1	0.9	69.7	0.8	5.0	8.7	12.6	3.2	100.0
WATERLOO	59.3	0.0	59.3	6.5	6.9	72.7	1.8	5.1	5.6	11.9	2.9	100.0
WESTERN	56.2	10.7	66.9	7.8	2.5	77.2	0.2	4.0	4.2	9.5	3.4	100.0
WILFRID LAURIER	59.9	0.0	59.9	9.7	2.0	71.6	0.2	5.9	8.0	11.1	3.2	100.0
WINDSOR	62.5	0.0	62.5	9.1	2.0	73.6	0.9	2.9	5.7	14.8	2.1	100.0
YORK	65.8	0.0	65.8	7.6	1.8	75.1	1.2	3.7	4.9	11.5	3.6	100.0
TOTAL ALL UNIVERSITIES	57.7	5.9 *	63.6	7.4	3.1	74.1	1.3	3.2	5.6	12.9	2.8	100.0

Notes: 1. When making comparisons among universities, please refer to the General Caveat and Committee Report.

2. Percentages may not necessarily total 100.0% due to rounding.

3. Guelph (including OMAF) is not computed in the total column.

4. The figure marked * reflects the percentage of total operating funds expended on Instruction and Research in Medicine. The average of the five universities with medical schools is 10.4%.

PROVINCIALLY ASSISTED UNIVERSITIES OF ONTARIO
PERCENTAGE ANALYSIS OF TOTAL EXPENSES BY TYPE OF FUND AND UNIVERSITY
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975

SCHEDULE 2
TOTAL EXPENSE ANALYSIS

TYPE OF FUND / UNIVERSITY	NON-CAPITAL						TOTAL FUNDS		
	OPERATING	ANCILLARY ENTERPRISES	SPONSORED RESEARCH	TRUST AND ENDOWMENT INCOME	OTHER (INCL. NON-CREDIT)	TOTAL NON-CAPITAL	TOTAL NON-CAPITAL	TOTAL CAPITAL	TOTAL ALL FUNDS
BROCK	87.5	7.9	3.0	1.1	0.6	100.0	94.9	5.1	100.0
CARLETON	81.2	9.9	7.0	1.5	0.3	100.0	97.3	2.7	100.0
GUELPH EXCL. OMAF	74.2	12.8	9.3	2.9	0.7	100.0	84.3	15.7	100.0
GUELPH INCL. OMAF	78.4	10.6	7.7	2.4	0.9	100.0	86.7	13.3	100.0
LAKEHEAD	86.1	8.9	5.3	-0.3	0.0	100.0	96.9	3.1	100.0
LAURENTIAN	88.4	7.9	2.5	1.2	0.0	100.0	98.7	1.3	100.0
ALGOMA (LAURENTIAN)	93.9	6.1	0.0	0.0	0.0	100.0	95.1	4.9	100.0
NIPISSING (LAURENTIAN)	100.0	0.0	0.0	0.0	0.0	100.0	100.0	0.0	100.0
HEARST (LAURENTIAN)	100.0	0.0	0.0	0.0	0.0	100.0	100.0	0.0	100.0
MCMASTER	67.2	10.1	21.5	0.9	0.4	100.0	96.2	3.8	100.0
OTTAWA	83.4	5.6	9.7	1.2	0.0	100.0	96.2	3.8	100.0
QUEEN'S	72.9	9.8	9.4	7.8	0.1	100.0	91.5	8.5	100.0
TORONTO	79.5	2.6	14.1	2.5	1.3	100.0	97.4	2.6	100.0
TRENT	73.8	22.0	2.3	1.5	0.4	100.0	97.7	2.3	100.0
WATERLOO	74.7	13.3	8.9	2.4	0.7	100.0	98.6	1.4	100.0
WESTERN	74.4	10.4	12.7	1.8	0.7	100.0	92.9	7.1	100.0
WILFRID LAURIER	83.3	15.3	0.7	0.1	0.0	100.0	99.4	0.6	100.0
WINDSOR	84.6	10.8	4.6	0.0	0.0	100.0	97.6	2.4	100.0
YORK	79.6	13.8	4.7	0.5	1.3	100.0	99.0	1.0	100.0
TOTAL ALL UNIVERSITIES	78.0	8.8	10.4	2.1	0.7	100.0	95.5	4.5	100.0

Notes: 1. When making comparisons among universities, please refer to the General Caveat and Committee Report.

2. Percentages may not necessarily total 100.0% due to rounding.

3. Guelph (including OMAF) is not computed in the total column.

PROVINCIALLY ASSISTED UNIVERSITIES OF ONTARIO
PERCENTAGE OF OPERATING REVENUE BY SOURCE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975

SCHEDULE 3A
OPERATING REVENUE ANALYSIS

SOURCE OF REVENUE	BROCK	CARL.	GUELPH (EXCL. OMAF)	GUELPH (INCL. OMAF)	LAKE.	LAUR.	ALG.	NIP.	NEARST	MCMAS.	OTT.	QUEENS	TOR.	TRENT	WAT.	WEST.	WLU	WIND.	YORK	TOTAL
1. GOVERNMENT GRANTS																				
(I) PROVINCIAL:																				
(A) FORMULA	66.4	71.6	76.9	59.8	63.4	55.1	62.7	37.8	50.6	77.4	72.3	78.5	78.5	53.1	75.5	74.5	71.5	72.2	72.0	73.0
(B) PRIN. & INTEREST REPAYMENTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(C) OTHER	10.6	5.3	1.4	22.6	14.4	21.1	9.3	36.4	21.0	1.1	6.6	3.0	1.7	23.0	1.4	2.1	1.1	3.7	3.8	5.4
TOTAL PROVINCIAL GRANTS	76.9	76.9	78.3	82.4	77.8	76.1	72.0	74.3	71.6	78.5	78.9	81.4	80.2	76.1	76.9	76.6	72.6	75.9	75.9	78.4
(II) FEDERAL	0.0	0.0	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.3	0.0	0.3	0.7	0.0	0.0	0.0	0.0	0.0	0.1
(III) OTHER	0.0	0.0	0.2	0.1	0.0	0.0	0.0	0.0	0.0	0.5	0.0	0.0	0.0	0.:	0.0	0.3	0.0	0.0	0.1	0.1
2. FEES (A) TUITION	21.1	19.5	16.4	12.9	17.1	19.2	27.1	21.9	24.4	16.6	15.9	15.7	12.6	18.6	17.7	17.1	25.7	19.7	20.2	16.3
(B) OTHER	0.5	1.9	0.7	0.5	1.0	1.3	0.0	0.0	1.2	0.9	1.7	0.7	0.6	1.2	0.2	0.0	1.0	1.0	0.4	0.7
3. LONG-TERM DEBT (A) PROVINCIAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(B) OTHER	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.0	0.0	0.4	0.0	0.9	0.3	2.6	0.1	0.2	0.0	0.3	0.0	0.2
5. OTHER	1.4	1.7	4.4	4.0	3.7	3.4	0.6	3.9	2.7	3.1	3.3	1.4	6.0	0.8	5.2	5.9	0.6	3.1	3.4	4.1
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Notes: 1. When making comparisons among universities, please refer to the General Caveat and Committee Report.

2. Percentages may not necessarily total 100.0% due to rounding.

3. Guelph (including OMAF) is not computed in the total column.

PROVINCIALLY ASSISTED UNIVERSITIES OF ONTARIO
PERCENTAGE ANALYSIS OF TOTAL REVENUE BY TYPE OF FUND BY UNIVERSITY
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975

SCHEDULE 3B
TOTAL REVENUE ANALYSIS

UNIVERSITY / TYPE OF FUND	NON-CAPITAL						TOTAL FUNDS		
	OPERATING	ANCILLARY ENTERPRISES	SPONSORED RESEARCH	TRUST AND ENDOWMENT INCOME	OTHER (INCL. NON-CREDIT)	TOTAL NON-CAPITAL	TOTAL NON-CAPITAL	TOTAL CAPITAL	TOTAL ALL FUNDS
BROCK	88.2	7.6	3.0	1.1	0.2	100.0	98.6	1.4	100.0
CARLETON	80.4	9.9	7.1	2.2	0.5	100.0	99.6	0.4	100.0
GUELPH EXCL. OMAF	74.3	13.3	9.4	2.4	0.6	100.0	88.8	11.2	100.0
GUELPH INCL. OMAF	78.5	10.9	7.8	2.0	0.8	100.0	90.6	9.4	100.0
LAKEHEAD	85.1	9.0	5.4	0.5	0.0	100.0	97.0	3.0	100.0
LAURENTIAN	88.1	8.1	2.6	1.2	0.0	100.0	99.6	0.4	100.0
ALGOMA (LAURENTIAN)	94.2	5.8	0.0	0.0	0.0	100.0	82.3	17.7	100.0
NIPISSING (LAURENTIAN)	100.0	0.0	0.0	0.0	0.0	100.0	100.0	0.0	100.0
HEARST (LAURENTIAN)	100.0	0.0	0.0	0.0	0.0	100.0	100.0	0.0	100.0
MCMASTER	63.9	10.0	21.4	1.6	3.1	100.0	96.4	3.6	100.0
OTTAWA	83.7	5.1	9.8	1.3	0.0	100.0	98.2	1.8	100.0
QUEEN'S	71.9	9.3	9.3	9.2	0.2	100.0	93.6	6.4	100.0
TORONTO	78.2	2.6	14.0	4.3	0.9	100.0	97.2	2.8	100.0
TRENT	73.3	22.5	2.3	1.7	0.3	100.0	97.9	2.1	100.0
WATERLOO	74.4	13.2	8.9	2.6	0.9	100.0	98.7	1.3	100.0
WESTERN	74.0	10.5	12.4	2.2	0.9	100.0	95.8	4.2	100.0
WILFRID LAURIER	85.8	13.4	0.7	0.1	0.0	100.0	99.4	0.6	100.0
WINDSOR	85.0	10.4	4.6	0.0	0.0	100.0	97.8	2.2	100.0
YORK	79.6	13.5	4.7	0.7	1.4	100.0	98.2	1.8	100.0
TOTAL ALL UNIVERSITIES	77.3	8.7	10.4	2.8	0.9	100.0	96.7	3.3	100.0

Notes: 1. When making comparisons among universities, please refer to the General Caveat and Committee Report.

2. Percentages may not necessarily total 100.0% due to rounding.

3. Guelph (including OMAF) is not computed in the total column.

Schedule 4

PROVINCIALLY ASSISTED UNIVERSITIES OF ONTARIO

PERCENTAGE ANALYSIS OF EXPENSES

TOTAL ALL UNIVERSITIES

1970-71 to 1974-75

	12 months 1970-71	10 months 1971-72	12 months 1972-73	12 months 1973-74	12 months 1974-75
I OPERATING EXPENSES BY OBJECT OF EXPENSE					
Salaries and Wages					
Academic Ranks	37.0%	36.9%	38.7%	38.5%	37.8%
Other Instruction and Research	4.5	5.1	4.1	4.3	4.6
Other Salaries and Wages	28.6	28.3	29.4	29.2	29.1
Total Salaries and Wages	70.1	70.3	72.2	71.9	71.5
Fringe Benefits	5.8	6.2	6.7	6.8	7.0
Total Salaries and Benefits	75.9	76.5	78.9	78.7	78.5
Books and Periodicals	2.9	2.9	2.5	2.4	2.3
Furniture and Equipment					
Purchase	3.2	3.3	2.2	2.0	2.1
Rental	1.6	1.5	1.6	1.6	1.4
Operational Supplies and Expenses	7.2	7.2	6.3	6.2	7.2
Utilities	3.0	3.3	3.3	3.3	3.4
Taxes	0.7	0.7	0.7	1.2	1.1
Renovations and Alterations	1.5	1.0	1.0	1.0	0.8
Externally Contracted Services	0.8	0.8	1.0	1.1	0.9
Scholarships, Bursaries, Etc.	0.2	0.3	0.4	0.5	0.6
Principal and Interest Repayments	0.2	0.1	0.1	0.1	0.1
Miscellaneous	3.6	3.2	3.0	2.7	2.7
Internal Cost Allocations	-0.8	-0.8	-1.0	-0.9	-1.1
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II OPERATING EXPENSES BY FUNCTIONAL AREA					
Instruction and Research	62.7%	62.3%	63.3%	63.1%	63.6%
Library	7.9	7.9	7.5	7.5	7.4
Academic Computing		3.3	3.2	3.1	3.1
Total Instruction, Library, Ac. Comp.	4.5 [1]	73.5	74.0	73.6	74.1
Non-Academic Computing		1.7	1.4	1.4	1.3
Student Services	2.5	2.8	3.0	3.2	3.2
Administration	5.9	5.5	5.5	5.4	5.6
Physical Plant	14.6	14.5	13.5 [2]	13.4	12.9
Other	1.9	2.0	2.6 [2]	2.9	2.8
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
III TOTAL EXPENSES BY TYPE OF FUND					
Non-Capital					
Operating	79.0%	79.6%	79.4%	78.8%	78.0%
Ancillary Enterprises	7.8	8.1	8.0	8.5	8.8
Sponsored Research	11.2	10.3	10.7	10.5	10.4
Trust and Endowment	1.3	1.4	1.3	1.6	2.1
Other (including non-credit)	0.7	0.6	0.6	0.6	0.7
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	75.1%	77.6%	84.7%	92.2%	95.5%
Capital	24.9	22.4	15.3	7.8	4.5
	100.0%	100.0%	100.0%	100.0%	100.0%

1/ Not apportioned in 1970-71.

2/ Payments in lieu of municipal taxes classified as "Other" in 1972-73 were previously included in "Physical Plant". Total payments represented 0.6% of total operating expenses in 1972-73.

Schedule 5

PERCENTAGE ANALYSIS OF REVENUES TOTAL ALL UNIVERSITIES

1970-71 to 1974-75

	12 months 1970-71	10 months 1971-72	12 months 1972-73	12 months 1973-74	12 months 1974-75
I OPERATING REVENUE BY SOURCE OF REVENUE					
Government Grants					
Provincial					
Formula	73.2%	73.5%	73.7%	71.9%	73.0%
Other	6.9	5.7	5.1	6.0	5.4
Total Provincial Grants	80.1	79.2	78.8	78.0	78.4
Federal	0.3	0.2	0.2	0.1	0.1
Other	0.1	0.1	0.1	0.1	0.1
Fees					
Tuition	15.3	16.8	17.2	17.5	16.3
Other	0.9	0.8	0.7	0.7	0.7
Gifts, Donations, & Non-Government Grants	0.3	0.2	0.2	0.2	0.2
Other	3.0	2.7	2.8	3.4	4.1
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II TOTAL REVENUE BY TYPE OF FUND					
Non-Capital					
Operating	78.9%	79.4%	79.4%	78.5%	77.3%
Ancillary Enterprises	7.8	8.1	7.8	8.4	8.7
Sponsored Research	11.2	10.1	10.6	10.5	10.4
Trust and Endowment	1.4	1.7	1.5	1.9	2.8
Other (including non-credit)	0.7	0.7	0.7	0.8	0.9
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	75.2%	78.3%	84.4%	91.3%	96.7%
Capital	24.8	21.7	15.6	8.7	3.3
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

FINANCIAL REPORTING OF THE TOTAL REVENUE AND EXPENSES

OF THE UNIVERSITIES OF ONTARIO

FOR THE

COUNCIL OF ONTARIO UNIVERSITIES AND THE MINISTRY OF COLLEGES AND UNIVERSITIES

FOR THE FISCAL YEAR ENDED APRIL 30TH 1975

GENERAL

The reporting format includes the display of the revenue and expenses of all "funds" of the universities as well as the detail by "functional areas" within the operating expenses. The normal criteria for placement of a particular revenue or expense within a "fund" on the report form is the same as that used within the financial records and/or the financial statement of the university. For example, investment income or Canada Council grants for library books may be shown in 'trust' funds in one university or in capital funds in another university. On the reporting form follow the same identification. However, where a definition specifically requires the placing of items, these should be shown under the appropriate heading regardless of the practice at the university, for example Health Services and Athletics are to be shown under "Student Services" even though they may be carried as Ancillary Enterprises by the university.

It is important to note that the "operating expenses" and "total expenses" of the university should include within the objects ALL expenses, even though the expenses may have been charged to reserves or appropriations on the financial records or financial statements of the university. Transfers should not be made from reserves or appropriations to revenue, as this would result in the reporting of the same revenue upon more than one occasion and, similarly, transfers to reserves and appropriations should NOT be shown as expenses. For further reference see the paragraph on "Reconciliation" on page 19.

Separate provision has not been made for showing cost recoveries from external sources because to require this method of reporting could lead to distortion of both revenue and expense under certain circumstances. It is recommended that the items should be handled using one of two methods, viz. -

(1) Show expenses at gross and take "recovery" into revenue.

(2) Show expenses at 'net' i.e. recovery would not show on the reporting form at all.

Examples of the above would be -

(1) Computer service sales to outside organizations.

(2) Sale of central services (e.g. power, heat, etc.) to external institutions.

The criteria for using either (1) or (2) above would be the true and/or comparable reflection of the results, e.g. the costs of the computer centre are primarily for educational purposes and the recovery as revenue is an assist to the university financing. Conversely the sale of power, heat, etc. may depict an overbuilt/over-cost situation which if included at gross would distort the ratio of the expense in the operational area.

Pages A4, A5 and A6 of the reporting forms have been provided to display the "material" items contained within three specific objects of expense. In addition to the foregoing details, you are asked to comment on all "material" extraordinary or non-recurring items included in the functional and/or fund areas. This reporting can be done on an attached supplementary schedule showing the necessary details, identifying the object of expense, the functional or fund area and reconciling the total to the amount shown on the report. As has been stated previously, one of the objects of this reporting is to achieve a true measure of comparability and only by full identification can the extraordinary or non-recurring items be given their

true consideration.

Submission of the report for the fiscal period ending April 30th 1975 is required by August 1st 1975 on the following basis:

One copy to: Council of Ontario Universities,
130 St. George Street,
Suite 8039,
Toronto, Ontario.
M5S 2T4

One copy to: Ministry of Colleges and Universities,
Mowat Block,
Queen's Park,
Toronto, Ontario.
Attn: Mr. Benson A. Wilson

Separate reporting forms will be used for the submission of 1975-75 budget information and the submission is required to cover "operating" revenue and expenses only. The Guidelines and Definitions attached hereto will also apply to the budget submissions, however reference should be made to the notes accompanying the budget forms for clarification in the combining of certain objects of expense for the budget reporting.

GUIDELINES AND DEFINITIONS

A. OPERATING EXPENSES - FUNCTIONAL AREAS (Page A1 of the financial reporting forms)

1. Instruction and Research - all direct costs of faculties, academic departments, graduate school, summer school, credit extension, deans and departmental offices and other academic functions and expenses attributable to the area of Instruction and Research.

   Note: Costs attributable to the Faculty of Medicine are to be shown in the designated column at the net cost to the university, i.e. recoveries from the Ontario Hospital Commission will be deducted before expenses are entered on the report and will not show as a lump sum offset or as revenue. The expenses of all other areas of Instruction and Research including Health Sciences other than the Faculty of Medicine will be shown in the designated column and a sub-total of Instruction and Research entered in the third column of the report.

2. Library - the institution's main library, branch, faculty or departmental libraries, all purchases of books and periodicals from Operating Expenses should be shown under this functional heading.

3. Computing - costs of all campus computing and electronic data processing installations charged to operating expenses, including the Computing Centre and installations in faculties, schools, departments and other functional areas. If an institution employs a chargeout system of computing costs to users, the expenses should be drawn together and reported under this column. Having drawn together under this function the total costs of computing and EDP installations, an allocation is required

...../5

of the total operating expenses between "Academic" (Instruction and Research and Library) and "Non-academic". The allocation should be reported in the space provided at the bottom of the Financial Reporting form for Operating Expenses. Note: The total of the operating function must be distributed as indicated in order that the breakdown may be included in the summary reporting.

There may be allocations to other Funds of part of the total computer costs and the Object of Expense "Internal Cost Allocation" should be used for the purpose of recording these transfers. This will apply, for example, to charges made to Sponsored Research funds and by making the transfers the function will show the net charge to operating which is then to be allocated.

At the present time the study of computer chargeout systems and cost allocations is still proceeding and further definitions relating to the allocation of computing costs will be forthcoming for future reporting.

4. Student Services - costs of services provided to students by the university in addition to direct teaching, research and administrative services and will include Health Services, Counselling, Athletics, Dean of Men or Women, Placement Services, Student Housing Services, Grants to Student Organizations, Student Programme Costs, e.g. Cultural, Music, Drama, Student Centre costs, Co-ordination. These services may be provided out of general university revenue or wholly or in part by a specific charge included in the incidental fee structure.

Do not include Student Activity Fees collected and turned over to

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Student Councils or Federations where the university is acting in an agency capacity. If any of the foregoing items are carried as Ancillary Enterprises on the statements of the university, the revenue and expenses should be transferred to this functional area for purposes of this report.

5. Administration - costs of the Offices of the President and Vice-Presidents, the Registrar, Research Administration, Board of Governors and Secretariat, Finance and Accounting, Personnel and Purchasing, Institutional Research, Senate Office, etc.

6. Physical Plant - costs of physical facilities, including planning and physical operations, university engineers, maintenance, security and protective services, and all utilities charged to operating expenses. (Please note definition for Utilities on Page 9). If a chargeout system is employed, the expenses should be drawn together and reported under this function, particularly as this relates to renovations and alterations (please see definition of Renovations and Alterations object of expense on Page 9).

7. Other - all other expenses including the Development Office, Alumni Office, Public Relations, Legal, Audit, Convocations and Ceremonies, Insurance, etc.

Please note - The revenue and expenses for non-credit programmes are to be shown under "Other" Funds and not in the Operating Expenses totals.

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B. OBJECTS OF EXPENSES - (Pages A1 and A2 of the financial reporting forms).

1. Salaries and Wages

(i) Academic Ranks - Salaries paid to academic staff from Lecturers to Deans inclusive in faculties, academic departments, summer schools, credit extension courses and other academic functions. Include here all salaries paid to full-time or part-time staff with academic rank, including all payments for leave of absence or sabbatical.

(ii) Other Instruction and Research - include all payments to instructors, tutors, markers, demonstrators, teaching assistants, student research assistants, invigilators, clinical assistants, post-doctoral fellows and other non-ranked (below the rank of lecturer) staff engaged in instruction and research.

Note: Salaries paid from Sponsored Research funds are to be shown under that Fund column and in the sub-object of expense, i.e. 1(i) or 1(ii), according to the rank and/or classification of the recipient.

(iii) Other Salaries and Wages - include all salaries, wages and payments to non-instructional staff (support staff) including technicians, research assistants other than registered students, clerical and secretarial, administrative, physical plant personnel, etc.

Note: All salaries for functions other than instruction and research are to be included in this object even though an individual may hold the equivalent of an academic rank, for example, certain professional librarians or Computing Centre personnel.

2. Fringe Benefits - the institution's contributions with respect to salaries included in items 1 and 2 for pensions, group life insurance, salary continuance insurance and other costs of a benefit programme along with costs of Workmen's Compensation, free tuition and Unemployment Insurance but excluding memberships or other perquisites of employment.

3. Books and Periodicals - all purchases of books, periodicals, microfilms, microfische and other reference materials, including costs of bookbinding, with respect to the institution's main library, branch and faculty or departmental libraries and departments. In the reporting of Operating Expenses the acquisition of books and periodicals should all show under the functional area of library.

4. Furniture and Equipment - under the appropriate sub-heading of "Purchase" or "Rental", include here all expenses for furniture and equipment, including laboratory equipment, administrative equipment and furnishings, copying and duplicating equipment, computing equipment, maintenance equipment and all items which are normally classified as a fixed asset or the cost of which will benefit the area for more than one fiscal year even if the cost is not capitalized in the records of the university.

5. Operational Supplies and Expenses - include in this object all expenses for supplies which will normally be consumed within the fiscal year, including postage, reproducing, publications, long distance telephone charges, repair materials, maintenance supplies, etc.

6. Cost of Goods Sold - to be used in circumstances of revenue producing activities where inventory method of accounting is normally used, e.g.

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Bookstore, Food Services, etc. This object is to include the laid down cost of goods purchased for resale only and the remaining costs of operating the service, i.e. salaries, supplies, etc., are to be shown in their respective objects. Where a service is externally contracted, the total cost of the contract should be included in the object "External Contracted Services". Your attention is drawn to Page 10 Item 10 particularly as this relates to the contracting of services under ancillary enterprises.

7. Utilities - expenses for fuel, electricity, water, gas, telephone equipment and rental costs. Note that under Operating Expenses the cost of utilities is to be included in total under the functional area Physical Plant.

8. Taxes - include here all property taxes for which there are compensatory grants as well as all other payments for municipal services out of operating funds. Do not include taxes paid in relation to space rental but include with other costs of space rental under Miscellaneous.

   Note: Compensatory grants paid by the Province in lieu of municipal taxes are to be shown in "Other" functional area of Operating Expenses. Payments for municipal services (e.g. garbage disposal, fire protection) out of operating funds are to be shown in the functional column "Physical Plant".

9. Renovations and Alterations - include expenses for renovations and alterations to existing university space but exclude expenses of maintenance, repair or refurbishing. This object is intended to include all expenses of renovations and alterations whether internally performed or

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externally contracted.

If externally contracted include in this object and do NOT include under "External Contracted Services" object. If internally performed, the total costs including labour and material should be brought together in this object.

Note: Repairs and refurbishing are not to be included in this object. The costs of labour, materials or external contracted services for repairs and refurbishing are to be shown in their own objects.

10. External Contracted Services - include here all expenses for services contracted to external agencies and distributed in the functional and/or fund areas. Examples would be cleaning contracts and security services under physical plant, computing services under computing, food services under ancillary enterprises, etc. It should be noted that where food services are contracted, the contract amount should be shown under this object and not under cost of goods sold or other objects even though the contractor may provide a breakdown. Do NOT include contracts for renovations and alterations which should be shown under the object "Renovations and Alterations".

Please use Page A4 of financial reporting forms to show details of the services contracted, adding to the amount shown in each column of the report.

11. Scholarships, Bursaries, etc. - include here only payments to students. Do not include administrative costs which should be shown within their own object under the Student Services function.

12. Principal and Interest Repayments - include here all principal and interest repayments on university debts. For purposes of this reporting, the OUCAC repayments, both principal and interest, will appear under the Capital Fund column - as will the revenue. Where repayments are made as debt retirement for Ancillary Enterprise assets, show the repayment under the Ancillary Enterprise fund, i.e. do not make an inter-fund allocation to capital even though in the university firancial statement the repayment may be made through the capital account.

13. Land and Site Services - include here acquisition costs and land improvements including landscaping, sewers, roads, etc. Also include fees and planning costs relative to the direct expenses.

14. Buildings - include here all expenses which are normally considered part of the construction cost, separating out furniture and equipment and site services from the total contract for inclusion in their specific objects of expenses, where applicable. Include all fees and planning costs relative to the expenses apportioned to this object.

15. Miscellaneous - include here expenses not included in any other object, examples of which would be recruitment, travel, relocation, entertainment, memberships, ceremonials, assistance to student organizations, insurance, legal fees, audit fees, consultants' fees, cost of renting space and land including property taxes paid thereon, etc. Do not include under this object expenses which can be properly identified as belonging to another object, particularly those which fall within the category of operational supplies and expense. Please use Page A5 of the

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financial reporting forms to show details by description and amount of the items included in this object.

16. Internal Cost Allocation - this object is intended only for internal transfers of costs between funds. Wherever possible or feasible direct allocation of expenses should be reported in the Funds and this object should not be used for bookkeeping expediency.

Within the Total Operating Expenses all objects should have direct allocation into the functional areas and this object will therefore only represent the net effect of transfers to other "funds" as they affect the functional areas. On page A1 of the reporting forms, i.e. Operating Expenses, the object will cross-add to a total "net" transfer in or out of the operating fund. On page A2 of the reporting forms, i.e. Expenses, the object must cross-add to Nil.

It is the intention that Objects of Expenses, other than internal cost allocations, will add across the form and the total column will indicate the true cost or expense of the university. The internal cost allocation object should therefore not be used for the distribution of identifiable objects and only used where the specific "transfer" is not identifiable, for example, the transfer of a percentage charge to Ancillary Enterprises from Administration.

Please use page A6 of the financial reporting forms to show the description and gross amounts of internal cost allocations, adding to the "net" in each column of the report.

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C. FUNDS - (Page A2 of the financial reporting forms)

1. Operating - the amounts shown for each object of expense in the operating fund expense column will be transferred from the "total" column on the operating expense report. For the purposes of this report, the operating fund column will include all revenue and expenses which the university considers as "operating".

2. Ancillary Enterprises - are traditionally services provided supplementary to the primary function of Instruction and Research and, although they may be an integral part of university total operations, they should be reported separately in order that their inclusion will not distort the comparability of financial reporting upon Instruction and Research and its directly supportive costs. The separation also follows generally accepted practices of university accounting.

Include here all revenue and expenses from "sales producing" non-teaching areas, including Bookstore, Food Services, Residences, parking, University Press - publishing, property rentals, university facility rentals, theatres, etc. Although a "fee" may be charged for residences, parking, etc., these are considered of a "sales producing" or voluntary type revenue and are therefore not to be confused with Student Services. (See definition of Student Services on Page 5 of the Guidelines).

To reflect properly the operations of Ancillary Enterprises the financial reporting of the Enterprises should include all material direct and indirect expenses, including a reasonable apportionment of university administrative and management charges.

Provisions for depreciation, amortization or replacement of assets are

considered as transfers to reserves or appropriations and should not be shown as expenses in the year. The reported costs for Ancillary Enterprises should include only the actual expenses for the year and will include expenses which may have been charged to reserves or appropriations in the financial records of the institutions (see also reference to treatment of reserves and appropriations on Page 1 of the Guidelines).

Expenses of replacement and/or additional furniture and equipment and capital debt repayment borne directly from Ancillary Enterprise revenue are to be shown under this Fund column in their respective objects. The costs of buildings, furniture and equipment, etc., provided to Ancillary Enterprises from Capital Fund revenues, including revenues relating to mortgages and debentures, are to be shown under the Capital Fund column.

3. Sponsored Research Fund - the standard definition as used in the CAUBO reports applies to the revenue and expenses shown in this fund column. Overhead charges by the university will show either in the specific object or, if applied on a percentage or in a calculated fashion, will show in the object "Internal Cost Allocations". As for normal financial statement reporting, the revenue will be reported only to the extent that expenses are incurred and there will therefore not be an excess of revenue over expense for this fund.

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4. Other Funds - include in this fund all non-credit revenues and expenses along with any other items that will not classify under the remaining headings. Use the definition of non-credit as for reporting under the Federal-Provincial Fiscal Arrangements Act.

5. Trust and Endowment Funds _ the income and expenses will apply to the "Income" from trust and endowments only and capital receipts and investments will not be shown on this report. The revenue and expenses of this fund may in fact be shown on this report as a "source and application" of trust and endowment income.

6. Capital - include all revenue and expenses normally carried in the capital funds in the financial records and financial statements of the university, except where amounts are transferred from other funds for purposes of offsetting capital expenses, e.g. where Ancillary Enterprise debt retirement is carried in the capital funds and capital income reflects the transfer from Ancillary Enterprises, for purposes of this report, the revenue and expense should be excluded from capital and shown as an expense only under the Ancillary Enterprise fund.

See also reference to Capital expenses for Ancillary Enterprises in Item 2, Page 13.

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7. Total - a cross total of all revenue items is required along with a cross addition of the total revenue of the university. Total expenses from "current" funds are to be carried forward to page A3 from page A2 and the "excess of revenue over expenses" is to be completed for the Operating, Ancillary Enterprises, Sponsored Research, Other and Sub-total columns. The total expenses for Capital and Trust and Endowment have not been brought forward because the comparison with revenue is not meaningful except as it reflects a source of application of funds and does not relate to the financial statements other than upon the balance sheet.

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D. TOTAL REVENUE - (Refer to page A3 of the financial reporting forms)

1. Government Grants - to include all grants from government and government agency sources.

(i) Provincial - home province only.

(a) Formula - include basic grant only. Do not include extra-formula grants such as emerging grants, bilingual grants or municipal tax grants, etc.

(b) Principal and Interest Repayment - refers to repayment on OUCAC debentures or other grants received from the province directly for debt retirement. For purpose of this reporting, both interest and principal are to be shown under the Capital Fund column, as are the expenses.

(c) Other - all other provincial grants including emerging, bilingual, municipal tax, temporary accommodation, O.D.A.F., etc.

(ii) Federal - all grants from the Government of Canada or its agencies, including C.I.D.A., Commonwealth Scholarships, Department of Industry, etc.

(iii) Other - all other government or government agency grants, e.g. municipal, county, foreign, etc.

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2. Fees

(a) Tuition - for credit and non-credit tuition fees only, do not include incidental fees.

(b) Other - all other fees assessed to students, including Health Services and Athletics (to be shown in the "Operating" column) and residences, including both room and board, etc. (to be shown in the "Ancillary Enterprises" column), but excluding fees collected and turned over to student-controlled and administered areas such as Student Council or Federation. Fees assessed to students will include charges for deferred or instalment payment, late registrations, lockers, etc.

3. Long-Term Debt

(a) Provincial - include amounts received from OUCAC for which debentures are issued.

(b) Other - e.g. C.M.H.C., etc.

4. Gifts, Donations and Non-Government Grants - include amounts received from companies, foundations, charitable institutions, associations, etc.

5. Other - include all other revenue such as receipts from sales in Ancillary Enterprises, income from investments, parking fees and fines, use of university facilities, rentals from property purchased from endowed funds, sale of computer services, etc.

Note: The number of full-time equivalent, full-time and part-time undergraduate students and the number of full-time equivalent, full-time and part-time graduate students, along with the number of eligible BIUs for each category, as reported to the Ministry of Colleges and Universities on form UAR1, should be inserted in the space provided at the bottom of the revenue reporting form.

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E. RECONCILIATION

The sub-total for excess of revenue over expenses, including the Operating Ancillary Enterprise and Other funds, should be reconciled to the Revenue and Expense statement of the university on a separate report to be attached to the printed forms. It will be necessary in the reconciliation to show appropriations and reserves which have not been shown on the face of the reports, in such a manner that these may easily be cross-referenced to the financial statements of the university. Where a separate statement of surplus or deficit is carried by the university, details of that statement should also be shown under the reconciliation of this report, particularly as this may apply to the adjustment for appropriations and/or reserves through the surplus and/or deficit account.

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: BROCK

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	4169	0	4169	0	0	0	0	0	0	4169
(II) OTHER INSTRUCTION AND RESEARCH	416	0	416	0	0	0	0	0	0	416
(III) OTHER SALARIES AND WAGES	607	0	607	351	178	122	517	649	40	2464
TOTAL SALARIES AND WAGES	5192	0	5192	351	178	122	517	649	40	7049
2. FRINGE BENEFITS	483	0	483	42	20	12	65	73	4	699
TOTAL SALARIES AND BENEFITS	5675	0	5675	393	198	134	582	722	44	7748
3. BOOKS AND PERIODICALS	0	0	0	299	0	0	0	0	0	299
4. FURNITURE AND EQUIPMENT (A) PURCHASE	161	0	161	2	117	0	4	35	0	319
(B) RENTAL	0	0	0	6	0	0	0	0	0	6
5. OPERATIONAL SUPPLIES AND EXPENSES	410	0	410	40	55	92	128	151	44	920
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	479	0	479
8. TAXES	0	0	0	0	0	0	0	0	114	114
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	132	0	132
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	105	0	105
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	119	0	119	2	1	0	38	17	53	230
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	6365	0	6365	742	371	226	752	1641	255	10352

COMPUTING COSTS: ACADEMIC 186
NON-ACADEMIC 185
TOTAL 371

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: BROCK

OBJECT OF EXPENSE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	4169	0	0	0	4169	0	0	4169
(II) OTHER INSTRUCTION AND RESEARCH	416	0	172	0	588	21	0	609
(III) OTHER SALARIES AND WAGES	2464	214	0	61	2739	0	0	2739
TOTAL SALARIES AND WAGES	7049	214	172	61	7496	21	0	7517
2. FRINGE BENEFITS	699	22	7	2	730	0	0	730
TOTAL SALARIES AND BENEFITS	7748	236	179	63	8226	21	0	8247
3. BOOKS AND PERIODICALS	299	0	0	0	299	0	0	299
4. FURNITURE AND EQUIPMENT (A) PURCHASE	319	12	38	0	369	0	253	622
(B) RENTAL	6	0	0	0	6	0	0	6
5. OPERATIONAL SUPPLIES AND EXPENSES	920	91	133	6	1150	0	0	1150
6. COST OF GOODS SOLD	0	387	0	0	387	0	0	387
7. UTILITIES	479	70	0	0	549	0	0	549
8. TAXES	114	0	0	0	114	0	0	114
9. RENOVATIONS AND ALTERATIONS	132	0	0	0	132	0	0	132
10. EXTERNAL CONTRACTED SERVICES	105	0	0	0	105	0	0	105
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	105	0	105
12. PRINCIPAL AND INTEREST REPAYMENTS	0	135	0	0	135	0	0	135
13. LAND AND SITE SERVICES	0	0	0	0	0	0	-76	-76
14. BUILDINGS	0	0	0	0	0	0	465	465
15. MISCELLANEOUS	230	2	0	0	232	0	0	232
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	10352	933	350	69	11704	126	642	12472

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: BROCK

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	6890	0	0	0	6890	0	0	6890
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	1095	0	0	0	1095	0	0	1095
TOTAL PROVINCIAL GRANTS	7985	0	0	0	7985	0	0	7985
(II) FEDERAL	0	0	306	0	306	0	0	306
(III) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION	2195	0	0	0	2195	0	0	2195
(B) OTHER	55	317	0	23	395	0	0	395
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	0	0
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0	0	0	0	0	66	6	72
5. OTHER	144	578	44	0	766	60	162	988
TOTAL REVENUE	10379	895	350	23	11647	126	168	11941
TOTAL EXPENSES (FORWARDED FROM A2)	10352	933	350	69	11704			
EXCESS OF REVENUE OVER EXPENSES	27	-38	0	-46	-57			

PER UAR-1

		NUMBER ELIGIBLE BIU'S	
UNDERGRADUATE	- FULL-TIME FTE	2327.0	3270.1
	- PART-TIME FTE	1099.2	1547.6
GRADUATE	- FULL-TIME FTE	56.0	192.0
	- PART-TIME FTE	3.3	13.5
TOTAL		3485.5	5023.2

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: CARLETON

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	12691	0	12691	0	0	0	0	0	0	12691
(II) OTHER INSTRUCTION AND RESEARCH	1756	0	1756	0	0	0	0	0	0	1756
(III) OTHER SALARIES AND WAGES	2640	0	2640	1630	632	618	1696	1403	191	8810
TOTAL SALARIES AND WAGES	17087	0	17087	1630	632	618	1696	1403	191	23257
2. FRINGE BENEFITS	1667	0	1667	172	62	60	195	174	22	2352
TOTAL SALARIES AND BENEFITS	18754	0	18754	1802	694	678	1891	1577	213	25609
3. BOOKS AND PERIODICALS	0	0	0	1027	0	0	0	0	0	1027
4. FURNITURE AND EQUIPMENT (A) PURCHASE	451	0	451	74	366	5	46	5	1	948
(B) RENTAL	0	0	0	1	100	0	0	7	2	110
5. OPERATIONAL SUPPLIES AND EXPENSES	998	0	998	99	204	269	183	385	99	2237
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1238	0	1238
8. TAXES	0	0	0	0	0	0	0	18	416	434
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	116	0	116
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	723	0	723
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	80	0	0	0	80
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	596	0	596	17	47	10	118	7	185	980
16. INTERNAL COST ALLOCATIONS	5	0	5	0	-8	6	-15	45	3	36
TOTAL	20804	0	20804	3020	1403	1048	2223	4121	919	33538

COMPUTING COSTS: ACADEMIC 772
NON-ACADEMIC 631
TOTAL 1403

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: CARLETON

OBJECT OF EXPENSE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	12691	0	71	21	12783	0	0	12783
(II) OTHER INSTRUCTION AND RESEARCH	1756	0	1272	64	3092	0	0	3092
(III) OTHER SALARIES AND WAGES	8810	702	441	19	9972	0	0	9972
TOTAL SALARIES AND WAGES	23257	702	1784	104	25847	0	0	25847
2. FRINGE BENEFITS	2352	58	34	10	2454	0	0	2454
TOTAL SALARIES AND BENEFITS	25609	760	1818	114	28301	0	0	28301
3. BOOKS AND PERIODICALS	1027	0	0	0	1027	0	23	1050
4. FURNITURE AND EQUIPMENT (A) PURCHASE	948	72	312	0	1332	0	11	1343
(B) RENTAL	110	0	0	0	110	0	0	110
5. OPERATIONAL SUPPLIES AND EXPENSES	2237	264	414	22	2937	0	0	2937
6. COST OF GOODS SOLD	0	919	0	0	919	0	0	919
7. UTILITIES	1238	328	0	0	1566	0	0	1566
8. TAXES	434	5	0	0	439	0	0	439
9. RENOVATIONS AND ALTERATIONS	116	0	0	0	116	0	355	471
10. EXTERNAL CONTRACTED SERVICES	723	1214	0	0	1937	0	0	1937
11. SCHOLARSHIPS, BURSARIES, ETC.	80	0	0	0	80	608	0	688
12. PRINCIPAL AND INTEREST REPAYMENTS	0	545	0	0	545	0	0	545
13. LAND AND SITE SERVICES	0	0	0	0	0	0	763	763
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	980	38	357	0	1375	0	0	1375
16. INTERNAL COST ALLOCATIONS	36	-44	8	0	0	0	0	0
TOTAL	33538	4101	2909	136	40684	608	1152	42444

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: CARLETON

SOURCE OF REVENUE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	23745	0	0	0	23745	0	0	23745
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	1767	0	131	0	1898	0	0	1898
TOTAL PROVINCIAL GRANTS	25512	0	131	0	25643	0	0	25643
(II) FEDERAL	0	0	2412	0	2412	0	0	2412
(III) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION	6470	0	0	168	6638	0	0	6638
(B) OTHER	618	1731	0	0	2349	0	0	2349
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	157	157
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	7	0	366	0	373	322	0	695
5. OTHER	563	2343	0	37	2943	577	23	3543
TOTAL REVENUE	33170	4074	2909	205	40358	899	180	41437
TOTAL EXPENSES (FORWARDED FROM A2)	33538	4101	2909	136	40684			
EXCESS OF REVENUE OVER EXPENSES	-368	-27	0	69	-326			

PER UAR-1

		NUMBER ELIGIBLE BIU'S	
UNDERGRADUATE	- FULL-TIME FTE	7730.0	10325.3
	- PART-TIME FTE	2501.8	2953.7
GRADUATE	- FULL-TIME FTE	710.0	2437.4
	- PART-TIME FTE	177.3	518.5
TOTAL		11119.1	16234.9

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: GUELPH EXCL. OMAF

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	12691	0	12691	0	0	0	0	0	0	12691
(II) OTHER INSTRUCTION AND RESEARCH	1499	0	1499	0	0	0	0	0	0	1499
(III) OTHER SALARIES AND WAGES	3857	0	3857	1375	997	1122	1603	3766	281	13001
TOTAL SALARIES AND WAGES	18047	0	18047	1375	997	1122	1603	3766	281	27191
2. FRINGE BENEFITS	2106	0	2106	146	113	115	213	438	33	3164
TOTAL SALARIES AND BENEFITS	20153	0	20153	1521	1110	1237	1816	4204	314	30355
3. BOOKS AND PERIODICALS	0	0	0	753	0	0	0	0	0	753
4. FURNITURE AND EQUIPMENT (A) PURCHASE	782	0	782	56	41	11	47	87	1	1025
(B) RENTAL	0	0	0	19	184	0	0	6	0	209
5. OPERATIONAL SUPPLIES AND EXPENSES	885	0	885	176	523	204	478	619	142	3027
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1383	0	1383
8. TAXES	0	0	0	0	0	0	0	0	450	450
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	212	0	212
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	108	0	108
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	20	0	0	0	20
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	320	0	320	27	15	60	84	13	125	644
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-48	0	-105	-875	0	-1028
TOTAL	22140	0	22140	2552	1825	1532	2320	5757	1032	37158

COMPUTING COSTS: ACADEMIC 1276
NON-ACADEMIC 549
TOTAL 1825

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TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30. 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: GUELPH EXCL. OMAF

OBJECT OF EXPENSE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	12691	0	0	71	12762	0	0	12762
(II) OTHER INSTRUCTION AND RESEARCH	1499	0	593	48	2140	0	0	2140
(III) OTHER SALARIES AND WAGES	13001	1564	1743	49	16357	60	0	16417
TOTAL SALARIES AND WAGES	27191	1564	2336	168	31259	60	0	31319
2. FRINGE BENEFITS	3164	134	65	14	3377	1	0	3378
TOTAL SALARIES AND BENEFITS	30355	1698	2401	182	34636	61	0	34697
3. BOOKS AND PERIODICALS	753	0	0	0	753	0	0	753
4. FURNITURE AND EQUIPMENT (A) PURCHASE	1025	50	391	0	1466	59	932	2457
(B) RENTAL	209	0	0	0	209	0	0	209
5. OPERATIONAL SUPPLIES AND EXPENSES	3027	550	1599	96	5272	417	0	5689
6. COST OF GOODS SOLD	0	1340	0	0	1340	0	0	1340
7. UTILITIES	1383	0	0	0	1383	0	0	1383
8. TAXES	450	33	0	0	483	0	0	483
9. RENOVATIONS AND ALTERATIONS	212	0	0	0	212	0	0	212
10. EXTERNAL CONTRACTED SERVICES	108	0	0	0	108	0	0	108
11. SCHOLARSHIPS. BURSARIES. ETC.	0	0	0	0	0	145	0	145
12. PRINCIPAL AND INTEREST REPAYMENTS	20	1764	0	0	1784	0	0	1784
13. LAND AND SITE SERVICES	0	0	0	0	0	0	2767	2767
14. BUILDINGS	0	0	0	0	0	747	5625	6372
15. MISCELLANEOUS	644	28	251	64	987	30	0	1017
16. INTERNAL COST ALLOCATIONS	-1028	966	38	24	0	0	0	0
TOTAL	37158	6429	4680	366	48633	1459	9324	59416

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: GUELPH EXCL. OMAF

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	28317	0	0	0	28317	0	0	28317
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	501	0	384	100	985	0	0	985
TOTAL PROVINCIAL GRANTS	28818	0	384	100	29302	0	0	29302
(II) FEDERAL	0	0	3488	0	3488	0	1730	5218
(III) OTHER	65	0	9	0	74	0	20	94
2. FEES (A) TUITION	6049	0	0	215	6264	0	0	6264
(B) OTHER	252	4481	0	0	4733	0	0	4733
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	3936	3936
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0	0	799	0	799	1046	394	2239
5. OTHER	1630	2099	0	0	3729	136	166	4031
TOTAL REVENUE	36814	6580	4680	315	48389	1182	6246	55817
TOTAL EXPENSES (FORWARDED FROM A2)	37158	6429	4680	366	48633			
EXCESS OF REVENUE OVER EXPENSES	-344	151	0	-51	-244			

PER UAR-1

		NUMBER ELIGIBLE BIU'S	
UNDERGRADUATE	- FULL-TIME FTE	9243.5	16139.0
	- PART-TIME FTE	367.6	504.7
GRADUATE	- FULL-TIME FTE	573.0	2320.6
	- PART-TIME FTE	35.1	152.4
TOTAL		10219.2	19116.7

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: GUELPH INCL. OMAF

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	15248	0	15248	0	0	0	0	0	0	15248
(II) OTHER INSTRUCTION AND RESEARCH	1722	0	1722	0	0	0	0	0	0	1722
(III) OTHER SALARIES AND WAGES	6325	0	6325	1375	1037	1122	2203	5066	281	17409
TOTAL SALARIES AND WAGES	23295	0	23295	1375	1037	1122	2203	5066	281	34379
2. FRINGE BENEFITS	2707	0	2707	146	117	115	293	589	33	4000
TOTAL SALARIES AND BENEFITS	26002	0	26002	1521	1154	1237	2496	5655	314	38379
3. BOOKS AND PERIODICALS	0	0	0	753	0	0	0	0	0	753
4. FURNITURE AND EQUIPMENT (A) PURCHASE	993	0	993	56	43	11	64	117	1	1285
(B) RENTAL	0	0	0	19	191	0	0	8	0	218
5. OPERATIONAL SUPPLIES AND EXPENSES	2028	0	2028	176	543	204	677	832	142	4602
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1842	0	1842
8. TAXES	0	0	0	0	0	0	0	0	450	450
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	285	0	285
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	145	0	145
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	20	0	0	0	20
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	401	0	401	27	15	60	115	18	125	761
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-48	0	-153	-875	0	-1076
TOTAL	29424	0	29424	2552	1898	1532	3199	8027	1032	47664

COMPUTING COSTS:	
ACADEMIC	1327
NON-ACADEMIC	571
TOTAL	1898

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: GUELPH INCL. OMAF

OBJECT OF EXPENSE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	15248	0	0	123	15371	0	0	15371
(II) OTHER INSTRUCTION AND RESEARCH	1722	0	593	49	2364	0	0	2364
(III) OTHER SALARIES AND WAGES	17409	1564	1743	77	20793	60	0	20853
TOTAL SALARIES AND WAGES	34379	1564	2336	249	38528	60	0	38588
2. FRINGE BENEFITS	4000	134	65	23	4222	1	0	4223
TOTAL SALARIES AND BENEFITS	38379	1698	2401	272	42750	61	0	42811
3. BOOKS AND PERIODICALS	753	0	0	0	753	0	0	753
4. FURNITURE AND EQUIPMENT (A) PURCHASE	1285	50	391	0	1726	59	932	2717
(B) RENTAL	218	0	0	0	218	0	0	218
5. OPERATIONAL SUPPLIES AND EXPENSES	4602	550	1599	125	6876	417	0	7293
6. COST OF GOODS SOLD	0	1340	0	0	1340	0	0	1340
7. UTILITIES	1842	0	0	0	1842	0	0	1842
8. TAXES	450	33	0	0	483	0	0	483
9. RENOVATIONS AND ALTERATIONS	285	0	0	0	285	0	0	285
10. EXTERNAL CONTRACTED SERVICES	145	0	0	0	145	0	0	145
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	145	0	145
12. PRINCIPAL AND INTEREST REPAYMENTS	20	1764	0	0	1784	0	0	1784
13. LAND AND SITE SERVICES	0	0	0	0	0	0	2767	2767
14. BUILDINGS	0	0	0	0	0	747	5625	6372
15. MISCELLANEOUS	761	28	251	65	1105	30	0	1135
16. INTERNAL COST ALLOCATIONS	-1076	966	38	72	0	0	0	0
TOTAL	47664	6429	4680	534	59307	1459	9324	70090

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: GUELPH INCL. OMAF

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	28317	0	0	0	28317	0	0	28317
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	10687	0	384	190	11261	0	0	11261
TOTAL PROVINCIAL GRANTS	39004	0	384	190	39578	0	0	39578
(II) FEDERAL	0	0	3488	0	3488	0	1730	5218
(III) OTHER	65	0	9	0	74	0	20	94
2. FEES (A) TUITION	6112	0	0	293	6405	0	0	6405
(B) OTHER	252	4481	0	0	4733	0	0	4733
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	3936	3936
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0	0	799	0	799	1046	394	2239
5. OTHER	1887	2099	0	0	3986	136	166	4288
TOTAL REVENUE	47320	6580	4680	483	59063	1182	6246	66491
TOTAL EXPENSES (FORWARDED FROM A2)	47664	6429	4680	534	59307			
EXCESS OF REVENUE OVER EXPENSES	-344	151	0	-51	-244			

PER UAR-1

		NUMBER ELIGIBLE BIU'S	
UNDERGRADUATE	- FULL-TIME FTE	9243.5	16139.0
	- PART-TIME FTE	367.6	504.7
GRADUATE	- FULL-TIME FTE	573.0	2320.6
	- PART-TIME FTE	35.1	152.4
TOTAL		10219.2	19116.7

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: LAKEHEAD

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	4238	0	4238	0	0	0	0	0	0	4238
(II) OTHER INSTRUCTION AND RESEARCH	595	0	595	0	0	0	0	0	0	595
(III) OTHER SALARIES AND WAGES	863	0	863	428	275	230	709	812	24	3341
TOTAL SALARIES AND WAGES	5696	0	5696	428	275	230	709	812	24	8174
2. FRINGE BENEFITS	504	0	504	39	26	14	114	73	2	772
TOTAL SALARIES AND BENEFITS	6200	0	6200	467	301	244	823	885	26	8946
3. BOOKS AND PERIODICALS	0	0	0	312	0	0	0	0	0	312
4. FURNITURE AND EQUIPMENT (A) PURCHASE	127	0	127	1	2	2	19	34	0	185
(B) RENTAL	15	0	15	0	99	0	8	0	0	122
5. OPERATIONAL SUPPLIES AND EXPENSES	351	0	351	19	61	29	2	169	8	639
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	631	0	631
8. TAXES	0	0	0	0	0	0	0	0	118	118
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	15	0	15
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	285	0	285	4	6	95	48	46	82	566
16. INTERNAL COST ALLOCATIONS	21	0	21	0	-1	6	-17	-84	0	-75
TOTAL	6999	0	6999	803	468	376	883	1696	234	11459

COMPUTING COSTS: ACADEMIC 234
NON-ACADEMIC 234
TOTAL 468

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: LAKEHEAD

OBJECT OF EXPENSE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	4238	0	0	0	4238	0	0	4238
(II) OTHER INSTRUCTION AND RESEARCH	595	0	0	0	595	0	0	595
(III) OTHER SALARIES AND WAGES	3341	205	384	0	3930	0	0	3930
TOTAL SALARIES AND WAGES	8174	205	384	0	8763	0	0	8763
2. FRINGE BENEFITS	772	17	35	0	824	0	0	824
TOTAL SALARIES AND BENEFITS	8946	222	419	0	9587	0	0	9587
3. BOOKS AND PERIODICALS	312	0	2	0	314	0	0	314
4. FURNITURE AND EQUIPMENT (A) PURCHASE	185	24	79	0	288	0	115	403
(B) RENTAL	122	0	0	0	122	0	0	122
5. OPERATIONAL SUPPLIES AND EXPENSES	639	49	60	0	748	0	0	748
6. COST OF GOODS SOLD	0	264	0	0	264	0	0	264
7. UTILITIES	631	0	0	0	631	0	0	631
8. TAXES	118	0	0	0	118	0	0	118
9. RENOVATIONS AND ALTERATIONS	0	25	0	0	25	0	75	100
10. EXTERNAL CONTRACTED SERVICES	15	333	0	0	348	0	0	348
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	64	0	64
12. PRINCIPAL AND INTEREST REPAYMENTS	0	170	0	0	170	0	0	170
13. LAND AND SITE SERVICES	0	0	0	0	0	0	14	14
14. BUILDINGS	0	0	0	0	0	0	121	121
15. MISCELLANEOUS	566	18	124	0	708	9	11	728
16. INTERNAL COST ALLOCATIONS	-75	78	23	0	26	-110	84	0
TOTAL	11459	1183	707	0	13349	-37	420	13732

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: LAKEHEAD

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	7127	0	0	0	7127	0	0	7127
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	1621	0	260	0	1881	0	5	1886
TOTAL PROVINCIAL GRANTS	8748	0	260	0	9008	0	5	9013
(II) FEDERAL	45	0	372	0	417	0	0	417
(III) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION	1926	0	0	0	1926	0	0	1926
(B) OTHER	107	705	0	0	812	0	0	812
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	135	135
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0	0	0	0	0	60	118	178
5. OTHER	418	486	75	0	979	8	144	1131
TOTAL REVENUE	11244	1191	707	0	13142	68	402	13612
TOTAL EXPENSES (FORWARDED FROM A2)	11459	1183	707	0	13349			
EXCESS OF REVENUE OVER EXPENSES	-215	8	0	0	-207			

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		NUMBER ELIGIBLE	BIU'S
UNDERGRADUATE	- FULL-TIME FTE	2309.0	3393.2
	- PART-TIME FTE	785.1	921.6
GRADUATE	- FULL-TIME FTE	78.0	235.8
	- PART-TIME FTE	21.6	79.0
TOTAL		3193.7	4629.6

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: LAURENTIAN

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	4703	0	4703	0	0	0	0	0	0	4703
(II) OTHER INSTRUCTION AND RESEARCH	157	0	157	0	0	0	0	0	0	157
(III) OTHER SALARIES AND WAGES	620	0	620	449	185	179	616	521	120	2690
TOTAL SALARIES AND WAGES	5480	0	5480	449	185	179	616	521	120	7550
2. FRINGE BENEFITS	466	0	466	32	13	11	39	52	7	620
TOTAL SALARIES AND BENEFITS	5946	0	5946	481	198	190	655	573	127	8170
3. BOOKS AND PERIODICALS	0	0	0	292	0	0	0	0	0	292
4. FURNITURE AND EQUIPMENT (A) PURCHASE	44	0	44	9	3	3	18	11	1	89
(B) RENTAL	0	0	0	0	87	0	0	0	0	87
5. OPERATIONAL SUPPLIES AND EXPENSES	365	0	365	32	36	59	73	172	65	802
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	330	0	330
8. TAXES	0	0	0	0	0	0	0	0	92	92
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	207	0	207
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	250	0	250	16	5	52	19	1	110	453
16. INTERNAL COST ALLOCATIONS	30	0	30	4	0	2	13	-50	0	-1
TOTAL	6635	0	6635	834	329	306	778	1244	395	10521

COMPUTING COSTS: ACADEMIC 165
NON-ACADEMIC 164

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: LAURENTIAN

OBJECT OF EXPENSE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	4703	0	1	0	4704	0	0	4704
(II) OTHER INSTRUCTION AND RESEARCH	157	0	94	0	251	0	0	251
(III) OTHER SALARIES AND WAGES	2690	153	26	0	2869	0	0	2869
TOTAL SALARIES AND WAGES	7550	153	121	0	7824	0	0	7824
2. FRINGE BENEFITS	620	10	4	0	634	0	0	634
TOTAL SALARIES AND BENEFITS	8170	163	125	0	8458	0	0	8458
3. BOOKS AND PERIODICALS	292	0	0	0	292	6	0	298
4. FURNITURE AND EQUIPMENT (A) PURCHASE	89	13	15	0	117	2	44	163
(B) RENTAL	87	0	0	0	87	0	0	87
5. OPERATIONAL SUPPLIES AND EXPENSES	802	84	104	0	990	6	0	996
6. COST OF GOODS SOLD	0	240	0	0	240	0	0	240
7. UTILITIES	330	31	0	0	361	0	0	361
8. TAXES	92	2	0	0	94	0	0	94
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	30	30
10. EXTERNAL CONTRACTED SERVICES	207	54	0	0	261	0	0	261
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	129	0	129
12. PRINCIPAL AND INTEREST REPAYMENTS	0	352	0	0	352	0	0	352
13. LAND AND SITE SERVICES	0	0	0	0	0	0	28	28
14. BUILDINGS	0	0	0	0	0	0	57	57
15. MISCELLANEOUS	453	1	58	0	512	0	0	512
16. INTERNAL COST ALLOCATIONS	-1	1	0	0	0	0	0	0
TOTAL	10521	941	302	0	11764	143	159	12066

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: LAURENTIAN

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	5586	0	0	0	5586	0	0	5586
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	2136	0	68	0	2204	0	0	2204
TOTAL PROVINCIAL GRANTS	7722	0	68	0	7790	0	0	7790
(II) FEDERAL	0	0	212	0	212	0	0	212
(III) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION	1946	0	0	0	1946	0	0	1946
(B) OTHER	127	0	0	0	127	0	0	127
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	52	52
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0	0	22	0	22	75	0	97
5. OTHER	346	928	0	0	1274	68	0	1342
TOTAL REVENUE	10141	928	302	0	11371	143	52	11566
TOTAL EXPENSES (FORWARDED FROM A2)	10521	941	302	0	11764			
EXCESS OF REVENUE OVER EXPENSES	-380	-13	0	0	-393			

PER UAR-1

		NUMBER ELIGIBLE BIU'S	
UNDERGRADUATE	- FULL-TIME FTE	2056.5	2888.5
	- PART-TIME FTE	1077.0	1171.1
GRADUATE	- FULL-TIME FTE	41.0	118.3
	- PART-TIME FTE	22.2	56.0
TOTAL		3196.7	4233.9

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: ALGOMA (LAURENTIAN)

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	650	0	650	0	0	0	0	0	0	650
(II) OTHER INSTRUCTION AND RESEARCH	10	0	10	0	0	0	0	0	0	10
(III) OTHER SALARIES AND WAGES	0	0	0	107	0	20	125	19	0	271
TOTAL SALARIES AND WAGES	660	0	660	107	0	20	125	19	0	931
2. FRINGE BENEFITS	59	0	59	6	0	1	7	1	0	74
TOTAL SALARIES AND BENEFITS	719	0	719	113	0	21	132	20	0	1005
3. BOOKS AND PERIODICALS	0	0	0	70	0	0	0	0	0	70
4. FURNITURE AND EQUIPMENT (A) PURCHASE	2	0	2	4	0	3	8	1	0	18
(B) RENTAL	0	0	0	0	15	0	0	0	0	15
5. OPERATIONAL SUPPLIES AND EXPENSES	20	0	20	16	1	18	23	1	19	98
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	26	0	26
8. TAXES	0	0	0	0	0	0	0	13	0	13
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	5	0	5
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	60	0	60
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	23	0	0	0	23
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	32	0	32
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	14	0	14	0	0	0	25	4	0	43
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	755	0	755	203	16	65	188	162	19	1408

COMPUTING COSTS:		
	ACADEMIC	16
	NON-ACADEMIC	0
	TOTAL	16

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: ALGOMA (LAURENTIAN)

OBJECT OF EXPENSE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	650	0	0	0	650	0	0	650
(II) OTHER INSTRUCTION AND RESEARCH	10	0	0	0	10	0	0	10
(III) OTHER SALARIES AND WAGES	271	33	0	0	304	0	0	304
TOTAL SALARIES AND WAGES	931	33	0	0	964	0	0	964
2. FRINGE BENEFITS	74	2	0	0	76	0	0	76
TOTAL SALARIES AND BENEFITS	1005	35	0	0	1040	0	0	1040
3. BOOKS AND PERIODICALS	70	0	0	0	70	0	0	70
4. FURNITURE AND EQUIPMENT (A) PURCHASE	18	1	0	0	19	0	8	27
(B) RENTAL	15	0	0	0	15	0	0	*5
5. OPERATIONAL SUPPLIES AND EXPENSES	98	2	0	0	100	0	0	100
6. COST OF GOODS SOLD	0	54	0	0	54	0	0	54
7. UTILITIES	26	0	0	0	26	0	0	26
8. TAXES	13	0	0	0	13	0	0	13
9. RENOVATIONS AND ALTERATIONS	5	0	0	0	5	0	0	5
10. EXTERNAL CONTRACTED SERVICES	60	0	0	0	60	0	0	60
11. SCHOLARSHIPS, BURSARIES, ETC.	23	0	0	0	23	0	0	23
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	32	0	0	0	32	0	0	32
14. BUILDINGS	0	0	0	0	0	0	69	69
15. MISCELLANEOUS	43	0	0	0	43	0	0	43
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	1408	92	0	0	1500	0	77	1577

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: ALGOMA (LAURENTIAN)

SOURCE OF REVENUE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	831	0	0	0	831	0	0	831
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	123	0	0	0	123	0	0	123
TOTAL PROVINCIAL GRANTS	954	0	0	0	954	0	0	954
(II) FEDERAL	0	0	0	0	0	0	0	0
(III) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION	359	0	0	0	359	0	0	359
(B) OTHER	0	0	0	0	0	0	0	0
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	302	302
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	4	0	0	0	4	0	0	4
5. OTHER	8	82	0	0	90	0	0	90
TOTAL REVENUE	1325	82	0	0	1407	0	302	1709
TOTAL EXPENSES (FORWARDED FROM A2)	1408	92	0	0	1500			
EXCESS OF REVENUE OVER EXPENSES	-83	-10	0	0	-93			

PER UAR-1

		NUMBER ELIGIBLE BIU'S	
UNDERGRADUATE	- FULL-TIME FTE	224.0	224.0
	- PART-TIME FTE	370.1	370.1
GRADUATE	- FULL-TIME FTE	0.0	0.0
	- PART-TIME FTE	0.0	0.0
TOTAL		594.1	594.1

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: NIPISSING (LAURENTIAN)

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	749	0	749	0	0	0	0	0	0	749
(II) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0	0	0
(III) OTHER SALARIES AND WAGES	10	0	10	21	0	0	205	88	0	324
TOTAL SALARIES AND WAGES	759	0	759	21	0	0	205	88	0	1073
2. FRINGE BENEFITS	65	0	65	2	0	0	20	8	0	95
TOTAL SALARIES AND BENEFITS	824	0	824	23	0	0	225	96	0	1168
3. BOOKS AND PERIODICALS	0	0	0	41	0	0	0	0	0	41
4. FURNITURE AND EQUIPMENT (A) PURCHASE	54	0	54	0	0	3	13	0	0	70
(B) RENTAL	0	0	0	0	0	0	0	0	0	0
5. OPERATIONAL SUPPLIES AND EXPENSES	27	0	27	8	0	0	47	16	0	98
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	7	0	7
8. TAXES	0	0	0	0	0	0	0	9	0	9
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	2	0	2
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	44	0	0	0	44
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	47	0	47
15. MISCELLANEOUS	0	0	0	0	0	0	28	0	1	29
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	905	0	905	72	0	47	313	177	1	1515

COMPUTING COSTS: ACADEMIC 0
NON-ACADEMIC 0
TOTAL 0

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: NIPISSING (LAURENTIAN)

OBJECT OF EXPENSE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANK*	749	0	0	0	749	0	0	749
(II) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0
(III) OTHER SALARIES AND WAGES	324	0	0	0	324	0	0	324
TOTAL SALARIES AND WAGES	1073	0	0	0	1073	0	0	1073
2. FRINGE BENEFITS	95	0	0	0	95	0	0	95
TOTAL SALARIES AND BENEFITS	1168	0	0	0	1168	0	0	1168
3. BOOKS AND PERIODICALS	41	0	0	0	41	0	0	41
4. FURNITURE AND EQUIPMENT (A) PURCHASE	70	0	0	0	70	0	0	70
(B) RENTAL	0	0	0	0	0	0	0	0
5. OPERATIONAL SUPPLIES AND EXPENSES	98	0	0	0	98	0	0	98
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	7	0	0	0	7	0	0	7
8. TAXES	9	0	0	0	9	0	0	9
9. RENOVATIONS AND ALTERATIONS	2	0	0	0	2	0	0	2
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	44	0	0	0	44	0	0	44
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	47	0	0	0	47	0	0	47
15. MISCELLANEOUS	29	0	0	0	29	0	0	29
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	1515	0	0	0	1515	0	0	1515

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: NIPISSING (LAURENTIAN)

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	597	0	0	0	597	0	0	597
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	575	0	0	0	575	0	0	575
TOTAL PROVINCIAL GRANTS	1172	0	0	0	1172	0	0	1172
(II) FEDERAL	0	0	0	0	0	0	0	0
(III) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION	345	0	0	0	345	0	0	345
(B) OTHER	0	0	0	0	0	0	0	0
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	0	0
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0	0	0	0	0	0	0	0
5. OTHER	61	0	0	0	61	0	0	61
TOTAL REVENUE	1578	0	0	0	1578	0	0	1578
TOTAL EXPENSES (FORWARDED FROM A2)	1515	0	0	0	1515			
EXCESS OF REVENUE OVER EXPENSES	63	0	0	0	63			

PER UAR-1

		NUMBER ELIGIBLE BIU'S	
UNDERGRADUATE	- FULL-TIME FTE	228.0	350.2
	- PART-TIME FTE	172.5	172.5
GRADUATE	- FULL-TIME FTE	0.0	0.0
	- PART-TIME FTE	0.0	0.0
TOTAL		400.5	522.7

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: HEARST (LAURENTIAN)

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	220	0	220	0	0	0	0	0	0	220
(II) OTHER INSTRUCTION AND RESEARCH	1	0	1	0	0	0	0	0	0	1
(III) OTHER SALARIES AND WAGES	9	0	9	25	0	0	34	5	0	73
TOTAL SALARIES AND WAGES	230	0	230	25	0	0	34	5	0	294
2. FRINGE BENEFITS	6	0	6	1	0	0	1	0	0	8
TOTAL SALARIES AND BENEFITS	236	0	236	26	0	0	35	5	0	302
3. BOOKS AND PERIODICALS	0	0	0	8	0	0	0	0	0	8
4. FURNITURE AND EQUIPMENT (A) PURCHASE	2	0	2	1	0	0	3	0	0	6
(B) RENTAL	4	0	4	0	0	0	0	0	0	4
5. OPERATIONAL SUPPLIES AND EXPENSES	2	0	2	0	0	0	8	0	0	10
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	0	0	0
8. TAXES	0	0	0	0	0	0	0	1	0	1
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	1	0	1
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	1	0	0	1
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	40	0	40
15. MISCELLANEOUS	19	0	19	0	0	0	8	0	0	27
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	263	0	263	35	0	0	55	47	0	400

COMPUTING COSTS: ACADEMIC 0
NON-ACADEMIC 0
TOTAL 0

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: HEARST (LAURENTIAN)

OBJECT OF EXPENSE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	220	0	0	0	220	0	0	220
(II) OTHER INSTRUCTION AND RESEARCH	1	0	0	0	1	0	0	1
(III) OTHER SALARIES AND WAGES	73	0	0	0	73	0	0	73
TOTAL SALARIES AND WAGES	294	0	0	0	294	0	0	294
2. FRINGE BENEFITS	8	0	0	0	8	0	0	8
TOTAL SALARIES AND BENEFITS	302	0	0	0	302	0	0	302
3. BOOKS AND PERIODICALS	8	0	0	0	8	0	0	8
4. FURNITURE AND EQUIPMENT (A) PURCHASE	6	0	0	0	6	0	0	6
(B) RENTAL	4	0	0	0	4	0	0	4
5. OPERATIONAL SUPPLIES AND EXPENSES	10	0	0	0	10	0	0	10
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	0
8. TAXES	1	0	0	0	1	0	0	1
9. RENOVATIONS AND ALTERATIONS	1	0	0	0	1	0	0	1
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	1	0	0	0	1	0	0	1
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	40	0	0	0	40	0	0	40
15. MISCELLANEOUS	27	0	0	0	27	0	0	27
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	400	0	0	0	400	0	0	400

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: HEARST (LAURENTIAN)

SOURCE OF REVENUE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	207	0	0	0	207	0	0	207
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	86	0	0	0	86	0	0	86
TOTAL PROVINCIAL GRANTS	293	0	0	0	293	0	0	293
(II) FEDERAL	0	0	0	0	0	0	0	0
(III) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION	100	0	0	0	100	0	0	100
(B) OTHER	5	0	0	0	5	0	0	5
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	0	0
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0	0	0	0	0	0	0	0
5. OTHER	11	0	0	0	11	0	0	11
TOTAL REVENUE	409	0	0	0	409	0	0	409
TOTAL EXPENSES (FORWARDED FROM A2)	400	0	0	0	400			
EXCESS OF REVENUE OVER EXPENSES	9	0	0	0	9			

PER UAR-1

		NUMBER ELIGIBLE BIU'S	
UNDERGRADUATE	- FULL-TIME FTE	28.0	28.0
	- PART-TIME FTE	139.4	139.4
GRADUATE	- FULL-TIME FTE	0.0	0.0
	- PART-TIME FTE	0.0	0.0
TOTAL		167.4	167.4

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: MCMASTER

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	12251	2603	14854	0	0	0	0	0	0	14854
(II) OTHER INSTRUCTION AND RESEARCH	3334	149	3483	0	0	0	0	0	0	3483
(III) OTHER SALARIES AND WAGES	3165	704	3869	1650	975	597	2101	2954	208	12354
TOTAL SALARIES AND WAGES	18750	3456	22206	1650	975	597	2101	2954	208	30691
2. FRINGE BENEFITS	1991	635	2626	173	122	44	261	254	20	3500
TOTAL SALARIES AND BENEFITS	20741	4091	24832	1823	1097	641	2362	3208	228	34191
3. BOOKS AND PERIODICALS	0	0	0	1155	0	0	0	0	0	1155
4. FURNITURE AND EQUIPMENT (A) PURCHASE	286	15	301	34	80	2	16	12	0	445
(B) RENTAL	62	57	119	37	300	1	25	20	2	504
5. OPERATIONAL SUPPLIES AND EXPENSES	1126	181	1307	87	334	202	234	357	66	2587
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	2332	0	2332
8. TAXES	0	0	0	0	0	0	0	7	432	439
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	337	0	337
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	-27	0	-27
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	205	0	0	0	205
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	359	175	534	14	12	26	44	101	175	906
16. INTERNAL COST ALLOCATIONS	-31	-24	-55	0	-108	-34	0	-281	0	-478
TOTAL	22543	4495	27038	3150	1715	1043	2681	6066	903	42596

COMPUTING COSTS: ACADEMIC 1137
NON-ACADEMIC 578
TOTAL 1715

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: MCMASTER

OBJECT OF EXPENSE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	14854	0	3442	100	18396	0	0	18396
(II) OTHER INSTRUCTION AND RESEARCH	3483	0	2338	0	5821	0	0	5821
(III) OTHER SALARIES AND WAGES	12354	1978	3417	56	17805	0	0	17805
TOTAL SALARIES AND WAGES	30691	1978	9197	156	42022	0	0	42022
2. FRINGE BENEFITS	3500	159	863	10	4532	0	0	4532
TOTAL SALARIES AND BENEFITS	34191	2137	10060	166	46554	0	0	46554
3. BOOKS AND PERIODICALS	1155	0	32	0	1187	0	0	1187
4. FURNITURE AND EQUIPMENT (A) PURCHASE	445	29	803	0	1277	0	2120	3397
(B) RENTAL	504	46	8	0	558	0	0	558
5. OPERATIONAL SUPPLIES AND EXPENSES	2587	628	1604	20	4839	0	0	4839
6. COST OF GOODS SOLD	0	2302	0	0	2302	0	0	2302
7. UTILITIES	2332	23	8	1	2364	0	0	2364
8. TAXES	439	37	0	0	476	0	0	476
9. RENOVATIONS AND ALTERATIONS	337	206	0	0	543	0	0	543
10. EXTERNAL CONTRACTED SERVICES	-27	0	0	0	-27	0	0	-27
11. SCHOLARSHIPS, BURSARIES, ETC.	205	0	0	0	205	538	0	743
12. PRINCIPAL AND INTEREST REPAYMENTS	0	603	0	0	603	0	0	603
13. LAND AND SITE SERVICES	0	0	0	0	0	0	210	210
14. BUILDINGS	0	0	0	0	0	0	160	160
15. MISCELLANEOUS	906	54	948	70	1978	2	0	1980
16. INTERNAL COST ALLOCATIONS	-478	315	163	0	0	0	0	0
TOTAL	42596	6360	13626	251	62859	540	2490	65889

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: MCMASTER

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	31529	0	0	0	31529	0	0	31529
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	432	0	1143	0	1575	0	195	1770
TOTAL PROVINCIAL GRANTS	31961	0	1143	0	33104	0	195	33299
(II) FEDERAL	0	0	7631	0	7631	0	0	7631
(III) OTHER	200	0	0	0	200	0	0	200
2. FEES (A) TUITION	6780	0	0	232	7012	0	0	7012
(B) OTHER	355	2522	0	6	2883	0	0	2883
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	1537	1537
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	158	0	0	0	158	189	0	347
5. OTHER	1275	3851	4852	1729	11707	825	623	13155
TOTAL REVENUE	40729	6373	13626	1967	62695	1014	2355	66064
TOTAL EXPENSES (FORWARDED FROM A2)	42596	6380	13626	257	62859			
EXCESS OF REVENUE OVER EXPENSES	-1867	-7	0	1710	-164			

PER UAR-1

		NUMBER ELIGIBLE BIU'S	
UNDERGRADUATE	- FULL-TIME FTE	8135.0	13421.0
	- PART-TIME FTE	1490.0	1701.0
GRADUATE	- FULL-TIME FTE	1262.0	5207.0
	- PART-TIME FTE	200.0	645.0
TOTAL		11087.0	20974.0

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: OTTAWA

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	18029	2329	20358	0	0	0	0	0	0	20358
(II) OTHER INSTRUCTION AND RESEARCH	1468	79	1547	0	0	0	0	0	0	1547
(III) OTHER SALARIES AND WAGES	3962	968	4930	1996	633	1176	1904	2407	170	13216
TOTAL SALARIES AND WAGES	23459	3376	26835	1996	633	1176	1904	2407	170	35121
2. FRINGE BENEFITS	2414	498	2912	212	98	113	208	310	31	3884
TOTAL SALARIES AND BENEFITS	25873	3874	29747	2208	731	1289	2112	2717	201	39005
3. BOOKS AND PERIODICALS	0	0	0	1243	0	0	0	0	0	1243
4. FURNITURE AND EQUIPMENT (A) PURCHASE	251	122	373	10	15	16	14	37	3	468
(B) RENTAL	147	11	158	63	666	0	12	30	0	929
5. OPERATIONAL SUPPLIES AND EXPENSES	933	186	1119	100	99	168	299	123	24	1932
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1603	0	1603
8. TAXES	0	0	0	0	0	0	0	28	471	499
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	493	0	493
10. EXTERNAL CONTRACTED SERVICES	426	29	455	8	65	4	4	1991	0	2527
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	245	0	0	0	245
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	617	52	669	47	21	168	227	429	307	1868
16. INTERNAL COST ALLOCATIONS	0	-117	-117	0	-25	0	-85	-761	0	-988
TOTAL	28247	4157	32404	3679	1572	1890	2583	6690	1006	49824

COMPUTING COSTS: ACADEMIC 684
NON-ACADEMIC 888
TOTAL 1572

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: OTTAWA

OBJECT OF EXPENSE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	20358	0	700	6	21064	32	0	21096
(II) OTHER INSTRUCTION AND RESEARCH	1547	0	1898	1	3446	73	0	3519
(III) OTHER SALARIES AND WAGES	13216	555	1054	12	14837	231	0	15068
TOTAL SALARIES AND WAGES	35121	555	3652	19	39347	336	0	39683
2. FRINGE BENEFITS	3884	45	162	2	4093	18	0	4111
TOTAL SALARIES AND BENEFITS	39005	600	3814	21	43440	354	0	43794
3. BOOKS AND PERIODICALS	1243	0	0	0	1243	2	0	1245
4. FURNITURE AND EQUIPMENT (A) PURCHASE	468	33	447	0	948	2	326	1276
(B) RENTAL	929	2	2	0	933	2	0	935
5. OPERATIONAL SUPPLIES AND EXPENSES	1932	168	911	2	3013	68	0	3081
6. COST OF GOODS SOLD	0	959	0	0	959	0	0	959
7. UTILITIES	1603	65	5	0	1673	0	0	1673
8. TAXES	499	55	0	0	554	0	0	554
9. RENOVATIONS AND ALTERATIONS	493	15	0	0	508	0	1022	1530
10. EXTERNAL CONTRACTED SERVICES	2527	170	0	0	2697	1	0	2698
11. SCHOLARSHIPS, BURSARIES, ETC.	245	0	0	0	245	205	0	450
12. PRINCIPAL AND INTEREST REPAYMENTS	0	392	0	0	392	0	0	392
13. LAND AND SITE SERVICES	0	0	0	0	0	0	217	217
14. BUILDINGS	0	0	0	0	0	0	795	795
15. MISCELLANEOUS	1868	120	418	5	2411	57	0	2468
16. INTERNAL COST ALLOCATIONS	-988	735	204	0	-49	49	0	0
TOTAL	49824	3314	5801	28	58967	740	2360	62067

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: OTTAWA

SOURCE OF REVENUE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	35979	0	0	0	35979	0	0	35979
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	3276	0	345	0	3621	358	19	3998
TOTAL PROVINCIAL GRANTS	39255	0	345	0	39600	358	19	39977
(II) FEDERAL	142	0	3948	0	4090	81	0	4171
(III) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION	7924	0	0	28	7952	0	0	7952
(B) OTHER	822	826	0	0	1648	0	0	1648
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	989	989
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	6	0	1508	0	1514	336	0	1850
5. OTHER	1625	2234	0	0	3859	21	94	3974
TOTAL REVENUE	49774	3060	5801	28	58663	796	1102	60561
TOTAL EXPENSES (FORWARDED FROM A2)	49824	3314	5801	28	58967			
EXCESS OF REVENUE OVER EXPENSES	-50	-254	0	0	-304			

PER UAR-1

		NUMBER ELIGIBLE BIU'S	
UNDERGRADUATE	- FULL-TIME FTE	9184.0	14667.1
	- PART-TIME FTE	2414.8	2796.7
GRADUATE	- FULL-TIME FTE	999.0	3705.7
	- PART-TIME FTE	581.4	2094.2
TOTAL		13179.2	23263.7

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: QUEEN'S

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	14505	2559	17064	0	0	0	0	0	0	17064
(II) OTHER INSTRUCTION AND RESEARCH	2400	161	2561	0	0	0	0	0	0	2561
(III) OTHER SALARIES AND WAGES	3116	789	3905	1771	833	907	1687	2256	188	11547
TOTAL SALARIES AND WAGES	20021	3509	23530	1771	833	907	1687	2256	188	31172
2. FRINGE BENEFITS	1744	385	2129	127	67	62	166	293	38	2882
TOTAL SALARIES AND BENEFITS	21765	3894	25659	1898	900	969	1853	2549	226	34054
3. BOOKS AND PERIODICALS	0	0	0	1029	0	0	0	0	0	1029
4. FURNITURE AND EQUIPMENT (A) PURCHASE	298	46	344	6	158	5	8	4	3	528
(B) RENTAL	4	0	4	28	604	1	1	1	0	639
5. OPERATIONAL SUPPLIES AND EXPENSES	1173	251	1424	92	137	221	276	330	234	2714
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1395	0	1395
8. TAXES	0	0	0	0	0	0	0	79	468	547
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	137	0	137
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	97	0	0	23	0	120
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	631	60	691	5	13	105	46	34	200	1094
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-149	0	-137	0	0	-286
TOTAL	23871	4251	28122	3058	1760	1301	2047	4552	1131	41971

COMPUTING COSTS: ACADEMIC 1100
NON-ACADEMIC 660
TOTAL 1760

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: QUEEN'S

OBJECT OF EXPENSE (TYPE OF FUND:)	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	17064	0	0	0	17064	350	0	17414
(II) OTHER INSTRUCTION AND RESEARCH	2561	0	0	0	2561	69	0	2630
(III) OTHER SALARIES AND WAGES	11547	952	2285	41	14825	641	0	15466
TOTAL SALARIES AND WAGES	31172	952	2285	41	34450	1060	0	35510
2. FRINGE BENEFITS	2882	74	0	1	2957	77	0	3034
TOTAL SALARIES AND BENEFITS	34054	1026	2285	42	37407	1137	0	38544
3. BOOKS AND PERIODICALS	1029	0	0	0	1029	0	0	1029
4. FURNITURE AND EQUIPMENT (A) PURCHASE	528	47	381	0	956	15	477	1448
(B) RENTAL	639	0	0	0	639	0	0	639
5. OPERATIONAL SUPPLIES AND EXPENSES	2714	419	2068	3	5204	2098	0	7302
6. COST OF GOODS SOLD	0	52	0	0	52	0	0	52
7. UTILITIES	1395	551	0	0	1946	0	0	1946
8. TAXES	547	147	0	0	694	0	0	694
9. RENOVATIONS AND ALTERATIONS	137	143	0	0	280	0	677	957
10. EXTERNAL CONTRACTED SERVICES	120	2062	0	0	2182	0	0	2182
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	1248	0	1248
12. PRINCIPAL AND INTEREST REPAYMENTS	0	1142	0	0	1142	0	0	1142
13. LAND AND SITE SERVICES	0	0	0	0	0	0	79	79
14. BUILDINGS	0	0	0	0	0	0	4105	4105
15. MISCELLANEOUS	1094	37	421	0	1552	0	0	1552
16. INTERNAL COST ALLOCATIONS	-286	0	286	0	0	0	0	0
TOTAL	41971	5626	5441	45	53083	4498	5338	62919

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: QUEEN'S

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	32877	0	0	0	32877	0	0	32877
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	1245	0	0	0	1245	0	764	2009
TOTAL PROVINCIAL GRANTS	34122	0	0	0	34122	0	764	34886
(II) FEDERAL	0	0	3509	0	3509	0	0	3509
(III) OTHER	0	0	110	0	110	0	0	110
2. FEES (A) TUITION	6560	0	0	96	6656	0	0	6656
(B) OTHER	281	3375	0	0	3656	0	0	3656
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	488	488
(B) OTHER	0	0	0	0	0	0	1200	1200
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	366	0	1822	0	2188	3218	1250	6656
5. OTHER	568	2061	0	0	2629	2167	261	5057
TOTAL REVENUE	41897	5436	5441	96	52870	5385	3963	62218
TOTAL EXPENSES (FORWARDED FROM A2)	41971	5626	5441	45	53083			
EXCESS OF REVENUE OVER EXPENSES	-74	-190	0	51	-213			

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		NUMBER ELIGIBLE BIU'S	
UNDERGRADUATE	- FULL-TIME FTE	8754.0	15175.5
	- PART-TIME FTE	1227.6	1550.6
GRADUATE	- FULL-TIME FTE	998.0	3734.6
	- PART-TIME FTE	230.5	559.2
TOTAL		11210.1	21019.9

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: TORONTO

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	39888	8238	48126	0	0	0	0	0	0	48126
(II) OTHER INSTRUCTION AND RESEARCH	7506	275	7781	0	0	0	0	0	0	7781
(III) OTHER SALARIES AND WAGES	11625	3718	15343	6966	3280	1577	5120	9783	441	42510
TOTAL SALARIES AND WAGES	59019	12231	71250	6966	3280	1577	5120	9783	441	98417
2. FRINGE BENEFITS	5140	1495	6635	622	289	135	440	840	39	9000
TOTAL SALARIES AND BENEFITS	64159	13726	77885	7588	3569	1712	5560	10623	480	107417
3. BOOKS AND PERIODICALS	0	0	0	2256	0	0	0	0	0	2256
4. FURNITURE AND EQUIPMENT (A) PURCHASE	1287	68	1355	85	2068	21	39	123	34	3725
(B) RENTAL	30	0	30	0	1835	0	0	0	0	1865
5. OPERATIONAL SUPPLIES AND EXPENSES	7985	1941	9926	394	1036	153	1147	675	713	14044
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	4270	0	4270
8. TAXES	0	0	0	0	0	0	0	7	1436	1443
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	2785	0	2785
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	301	170	471
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	918	0	0	0	918
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	5	0	0	0	5
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	634	0	634	0	0	12	0	751	1366	2763
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	-411	0	-411
TOTAL	74095	15735	89830	10323	8508	2821	6746	19124	4199	141551

COMPUTING COSTS: ACADEMIC 6530
NON-ACADEMIC 1978
TOTAL 8508

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: TORONTO

OBJECT OF EXPENSE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	48126	0	677	634	49437	250	0	49687
(II) OTHER INSTRUCTION AND RESEARCH	7781	0	2655	697	11133	227	0	11360
(III) OTHER SALARIES AND WAGES	42510	1080	10597	332	54519	368	0	54887
TOTAL SALARIES AND WAGES	98417	1080	13929	1663	115089	845	0	115934
2. FRINGE BENEFITS	9000	60	1348	104	10512	82	0	10594
TOTAL SALARIES AND BENEFITS	107417	1140	15277	1767	125601	927	0	126528
3. BOOKS AND PERIODICALS	2256	0	173	0	2429	65	0	2494
4. FURNITURE AND EQUIPMENT (A) PURCHASE	3725	72	2491	20	6308	74	908	7290
(B) RENTAL	1865	0	105	0	1970	11	0	1981
5. OPERATIONAL SUPPLIES AND EXPENSES	14044	531	6917	476	21968	1418	0	23386
6. COST OF GOODS SOLD	0	947	0	0	947	0	0	947
7. UTILITIES	4270	0	16	0	4286	0	0	4286
8. TAXES	1443	0	0	0	1443	0	0	1443
9. RENOVATIONS AND ALTERATIONS	2785	0	149	0	2934	7	827	3768
10. EXTERNAL CONTRACTED SERVICES	471	1059	0	0	1530	0	0	1530
11. SCHOLARSHIPS, BURSARIES, ETC.	918	0	0	0	918	1996	0	2914
12. PRINCIPAL AND INTEREST REPAYMENTS	5	526	0	0	531	0	0	531
13. LAND AND SITE SERVICES	0	0	0	0	0	0	55	55
14. BUILDINGS	0	0	0	0	0	0	2947	2947
15. MISCELLANEOUS	2763	0	0	0	2763	0	0	2763
16. INTERNAL COST ALLOCATIONS	-411	411	0	0	0	0	0	0
TOTAL	141551	4686	25128	2263	173628	4498	4737	182863

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: TORONTO

SOURCE OF REVENUE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	110457	0	0	0	110457	0	0	110457
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	2390	0	885	0	3275	36	163	3474
TOTAL PROVINCIAL GRANTS	112847	0	885	0	113732	36	163	113931
(II) FEDERAL	415	0	16347	0	16762	393	0	17155
(III) OTHER	18	0	15	0	33	89	0	122
2. FEES (A) TUITION	17680	0	0	1665	19345	0	0	19345
(B) OTHER	847	0	0	0	847	0	0	847
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	2702	2702
(B) OTHER	0	0	0	0	0	0	633	633
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	445	0	5227	0	5672	3652	150	9474
5. OTHER	8505	4745	2654	0	15904	3606	1498	21008
TOTAL REVENUE	140757	4745	25128	1665	172295	7776	5146	185217
TOTAL EXPENSES (FORWARDED FROM A2)	141551	4686	25128	2263	173628			
EXCESS OF REVENUE OVER EXPENSES	-794	59	0	-598	-1333			

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		NUMBER ELIGIBLE BIU'S	
UNDERGRADUATE	- FULL-TIME FTE	27004.0	46324.9
	- PART-TIME FTE	4456.6	5929.6
GRADUATE	- FULL-TIME FTE	3927.0	15439.9
	- PART-TIME FTE	596.4	2168.0
TOTAL		35984.0	69862.4

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: TRENT

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	3370	0	3370	0	0	0	0	0	0	3370
(II) OTHER INSTRUCTION AND RESEARCH	30	0	30	0	0	0	0	0	0	30
(III) OTHER SALARIES AND WAGES	521	0	521	355	16	223	499	641	37	2292
TOTAL SALARIES AND WAGES	3921	0	3921	355	16	223	499	641	37	5692
2. FRINGE BENEFITS	378	0	378	34	1	21	50	67	4	555
TOTAL SALARIES AND BENEFITS	4299	0	4299	389	17	244	549	708	41	6247
3. BOOKS AND PERIODICALS	0	0	0	299	0	0	0	0	0	299
4. FURNITURE AND EQUIPMENT (A) PURCHASE	2	0	2	2	15	7	0	15	16	57
(B) RENTAL	0	0	0	0	29	0	1	0	0	30
5. OPERATIONAL SUPPLIES AND EXPENSES	191	0	191	30	7	22	66	126	17	459
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	152	0	152
8. TAXES	0	0	0	0	0	0	0	0	91	91
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNAL CONTRACTED SERVICES	61	0	61	0	71	0	0	0	12	144
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	109	0	0	0	109
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	212	0	212	9	0	18	78	5	77	399
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	4765	0	4765	729	139	400	694	1006	254	7987

COMPUTING COSTS: ACADEMIC 72
NON-ACADEMIC 67
TOTAL 139

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: TRENT

OBJECT OF EXPENSE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	3370	0	0	0	3370	0	0	3370
(II) OTHER INSTRUCTION AND RESEARCH	30	0	50	11	91	30	0	121
(III) OTHER SALARIES AND WAGES	2292	485	100	15	2892	50	0	2942
TOTAL SALARIES AND WAGES	5692	485	150	26	6353	80	0	6433
2. FRINGE BENEFITS	555	46	5	1	607	4	0	611
TOTAL SALARIES AND BENEFITS	6247	531	155	27	6960	84	0	7044
3. BOOKS AND PERIODICALS	299	0	0	0	299	0	0	299
4. FURNITURE AND EQUIPMENT (A) PURCHASE	57	3	40	0	100	6	101	207
(B) RENTAL	30	4	0	0	34	0	0	34
5. OPERATIONAL SUPPLIES AND EXPENSES	459	144	35	4	642	35	0	677
6. COST OF GOODS SOLD	0	487	0	0	487	0	0	487
7. UTILITIES	152	150	0	0	302	0	0	302
8. TAXES	91	0	0	0	91	0	0	91
9. RENOVATIONS AND ALTERATIONS	0	33	0	0	33	0	0	33
10. EXTERNAL CONTRACTED SERVICES	144	566	0	8	718	10	0	728
11. SCHOLARSHIPS, BURSARIES, ETC.	109	0	0	0	109	0	0	109
12. PRINCIPAL AND INTEREST REPAYMENTS	0	421	0	0	421	0	0	421
13. LAND AND SITE SERVICES	0	0	0	0	0	0	60	60
14. BUILDINGS	0	0	0	0	0	0	93	93
15. MISCELLANEOUS	399	42	18	2	461	29	0	490
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	7987	2381	248	41	10657	164	254	11075

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: TRENT

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	4201	0	0	0	4201	0	0	4201
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	1819	0	75	0	1894	0	0	1894
TOTAL PROVINCIAL GRANTS	6020	0	75	0	6095	0	0	6095
(II) FEDERAL	53	0	106	0	159	0	0	159
(III) OTHER	0	0	0	0	0	0	50	50
2. FEES (A) TUITION	1475	0	0	28	1503	0	0	1503
(B) OTHER	98	1352	0	0	1450	0	0	1450
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	29	29
(B) OTHER	0	0	0	0	0	0	99	99
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	202	84	67	0	353	109	54	516
5. OTHER	66	992	0	0	1058	73	0	1131
TOTAL REVENUE	7914	2428	248	28	10618	182	232	11032
TOTAL EXPENSES (FORWARDED FROM A2)	7987	2381	248	41	10657			
EXCESS OF REVENUE OVER EXPENSES	-73	47	0	-13	-39			

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		NUMBER ELIGIBLE BIU'S	
UNDERGRADUATE	- FULL-TIME FTE	1996.0	2459.5
	- PART-TIME FTE	481.3	617.3
GRADUATE	- FULL-TIME FTE	12.0	31.3
	- PART-TIME FTE	1.5	4.5
TOTAL		2490.8	3112.6

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WATERLOO

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	17425	0	17425	0	0	0	0	0	0	17425
(II) OTHER INSTRUCTION AND RESEARCH	2236	0	2236	0	0	0	0	0	0	2236
(III) OTHER SALARIES AND WAGES	3872	0	3872	1645	1492	1533	2239	3410	101	14292
TOTAL SALARIES AND WAGES	23533	0	23533	1645	1492	1533	2239	3410	101	33953
2. FRINGE BENEFITS	1673	0	1673	144	128	110	187	326	8	2576
TOTAL SALARIES AND BENEFITS	25206	0	25206	1789	1620	1643	2426	3736	109	36529
3. BOOKS AND PERIODICALS	0	0	0	1183	0	0	0	0	0	1183
4. FURNITURE AND EQUIPMENT (A) PURCHASE	796	0	796	9	903	5	23	73	13	1822
(B) RENTAL	10	0	10	28	1260	5	0	1	15	1319
5. OPERATIONAL SUPPLIES AND EXPENSES	1763	0	1763	84	307	174	350	289	152	3119
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1200	0	1200
8. TAXES	0	0	0	0	0	0	0	0	645	645
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	61	0	61
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	162	0	0	346	0	508
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	504	0	0	0	504
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	633	0	633	10	13	115	44	7	437	1259
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-101	0	-139	0	0	-240
TOTAL	28408	0	28408	3103	4164	2446	2704	5713	1371	47909

COMPUTING COSTS: ACADEMIC 3322
NON-ACADEMIC 842
TOTAL 4164

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WATERLOO

OBJECT OF EXPENSE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	17425	0	200	0	17625	0	0	17625
(II) OTHER INSTRUCTION AND RESEARCH	2236	0	1436	159	3831	0	0	3831
(III) OTHER SALARIES AND WAGES	14292	2543	1433	70	18338	349	0	18687
TOTAL SALARIES AND WAGES	33953	2543	3069	229	39794	349	0	40143
2. FRINGE BENEFITS	2576	205	151	5	2941	12	0	2953
TOTAL SALARIES AND BENEFITS	36529	2748	3224	234	42735	361	0	43096
3. BOOKS AND PERIODICALS	1183	0	0	0	1183	2	24	1209
4. FURNITURE AND EQUIPMENT (A) PURCHASE	1822	221	722	1	2766	168	340	3274
(B) RENTAL	1319	8	0	0	1327	36	0	1363
5. OPERATIONAL SUPPLIES AND EXPENSES	3119	578	1178	208	5083	198	0	5281
6. COST OF GOODS SOLD	0	3013	0	0	3013	0	0	3013
7. UTILITIES	1200	596	0	0	1796	0	0	1796
8. TAXES	645	127	0	0	772	0	0	772
9. RENOVATIONS AND ALTERATIONS	61	53	0	0	114	0	0	114
10. EXTERNAL CONTRACTED SERVICES	508	0	0	0	508	0	0	508
11. SCHOLARSHIPS, BURSARIES, ETC.	504	0	60	0	564	456	0	1020
12. PRINCIPAL AND INTEREST REPAYMENTS	0	1140	0	0	1140	0	0	1140
13. LAND AND SITE SERVICES	0	0	0	0	0	0	138	138
14. BUILDINGS	0	0	0	0	0	0	391	391
15. MISCELLANEOUS	1259	53	252	33	1597	299	0	1896
16. INTERNAL COST ALLOCATIONS	-240	-14	254	0	0	0	0	0
TOTAL	47909	8523	5690	476	62598	1520	893	65011

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 19'5
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WATERLOO

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	35785	0	0	0	35785	0	0	35785
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	645	0	507	0	1152	0	197	1349
TOTAL PROVINCIAL GRANTS	36430	0	507	0	36937	0	197	37134
(II) FEDERAL	0	0	4559	0	4559	349	0	4908
(III) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION	8367	0	0	568	8935	0	0	8935
(B) OTHER	77	3144	0	0	3221	0	0	3221
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	380	380
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	36	0	624	0	660	602	25	1287
5. OTHER	2377	3268	0	0	7745	692	253	8690
TOTAL REVENUE	47387	8412	5690	568	62057	1643	855	64555
TOTAL EXPENSES (FORWARDED FROM A2)	47909	8523	5690	476	62598			
EXCESS OF REVENUE OVER EXPENSES	-522	-111	0	92	-541			

PER UAR-1

		NUMBER ELIGIBLE BIU'S	
UNDERGRADUATE	- FULL-TIME FTE	10586.0	16469.8
	- PART-TIME FTE	710.8	941.9
GRADUATE	- FULL-TIME FTE	1086.0	4615.7
	- PART-TIME FTE	148.2	605.6
TOTAL		12531.0	22633.0

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WESTERN

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	21476	4015	25491	0	0	0	0	0	0	25491
(II) OTHER INSTRUCTION AND RESEARCH	2305	103	2408	0	0	0	0	0	0	2408
(III) OTHER SALARIES AND WAGES	4951	1155	6106	2737	1328	1125	2113	3730	417	17556
TOTAL SALARIES AND WAGES	28732	5273	34005	2737	1328	1125	2113	3730	417	45455
2. FRINGE BENEFITS	2890	909	3799	291	145	108	200	444	32	5019
TOTAL SALARIES AND BENEFITS	31622	6182	37804	3028	1473	1233	2313	4174	449	50474
3. BOOKS AND PERIODICALS	0	0	0	1301	0	0	0	0	0	1301
4. FURNITURE AND EQUIPMENT (A) PURCHASE	685	210	895	84	143	16	33	28	12	1211
(B) RENTAL	252	1	253	137	810	6	50	3	6	1265
5. OPERATIONAL SUPPLIES AND EXPENSES	1442	197	1639	52	360	480	308	349	101	3289
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1479	0	1479
8. TAXES	0	0	0	0	0	0	0	13	739	752
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	129	0	129
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	7	0	7
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	376	0	0	0	376
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	278	0	0	0	278
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	987	46	1033	270	24	82	53	42	780	2283
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-132	0	-154	-326	0	-614
TOTAL	34988	6636	41624	4872	2678	2471	2601	5697	2087	62230

COMPUTING COSTS: ACADEMIC 1542
NON-ACADEMIC 1136
TOTAL 2678

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WESTERN

TYPE OF FUND: / OBJECT OF EXPENSE	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	25491	0	597	171	26259	0	0	26259
(II) OTHER INSTRUCTION AND RESEARCH	2408	0	2987	0	5395	0	0	5395
(III) OTHER SALARIES AND WAGES	17556	2448	2389	119	22512	114	0	22626
TOTAL SALARIES AND WAGES	45455	2448	5973	290	54166	114	0	54280
2. FRINGE BENEFITS	5019	239	191	0	5449	49	0	5498
TOTAL SALARIES AND BENEFITS	50474	2687	6164	290	59615	163	0	59778
3. BOOKS AND PERIODICALS	1301	0	0	0	1301	34	0	1335
4. FURNITURE AND EQUIPMENT (A) PURCHASE	1211	24	819	2	2056	309	763	3128
(B) RENTAL	1265	3	0	0	1268	0	0	1268
5. OPERATIONAL SUPPLIES AND EXPENSES	3289	594	2130	191	6204	275	0	6479
6. COST OF GOODS SOLD	0	3648	0	0	3648	0	0	3648
7. UTILITIES	1479	283	0	0	1762	0	0	1762
8. TAXES	752	93	0	0	845	0	0	845
9. RENOVATIONS AND ALTERATIONS	129	5	0	0	134	41	0	175
10. EXTERNAL CONTRACTED SERVICES	7	0	0	0	7	0	0	7
11. SCHOLARSHIPS, BURSARIES, ETC.	376	0	0	0	376	616	0	992
12. PRINCIPAL AND INTEREST REPAYMENTS	278	863	0	0	1141	0	0	1141
13. LAND AND SITE SERVICES	0	0	0	0	0	0	33	33
14. BUILDINGS	0	0	0	0	0	0	5569	5569
15. MISCELLANEOUS	2283	137	1352	102	3874	90	0	3964
16. INTERNAL COST ALLOCATIONS	-614	408	142	0	-64	0	64	0
TOTAL	62230	8745	10607	585	82167	1528	6429	90124

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WESTERN

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	46969	0	0	0	46969	0	0	46969
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	1334	0	747	0	2081	2	2200	4283
TOTAL PROVINCIAL GRANTS	48303	0	747	0	49050	2	2200	51252
(II) FEDERAL	0	0	6425	0	6425	64	0	6489
(III) OTHER	185	0	57	0	242	0	0	242
2. FEES (A) TUITION	10763	0	0	727	11490	0	0	11490
(B) OTHER	0	0	0	0	0	0	0	0
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	628	628
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	108	0	3378	0	3486	1365	239	5090
5. OTHER	3699	8958	0	0	12657	417	639	13713
TOTAL REVENUE	63058	8958	10607	727	83350	1848	3706	88904
TOTAL EXPENSES (FORWARDED FROM A2)	62230	8745	10607	585	82167			
EXCESS OF REVENUE OVER EXPENSES	828	213	0	142	1183			

PER UAR-1

		NUMBER ELIGIBLE BIU'S	
UNDERGRADUATE	- FULL-TIME FTE	13918.0	22242.0
	- PART-TIME FTE	2301.5	2670.5
GRADUATE	- FULL-TIME FTE	1589.0	5187.7
	- PART-TIME FTE	127.2	510.7
TOTAL		17935.7	30610.9

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WILFRID LAURIER

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	4525	0	4525	0	0	0	0	0	0	4525
(II) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0	0	0
(III) OTHER SALARIES AND WAGES	428	0	428	384	27	311	602	557	66	2375
TOTAL SALARIES AND WAGES	4953	0	4953	384	27	311	602	557	66	6900
2. FRINGE BENEFITS	375	0	375	30	3	25	48	55	6	542
TOTAL SALARIES AND BENEFITS	5328	0	5328	414	30	336	650	612	72	7442
3. BOOKS AND PERIODICALS	0	0	0	517	0	0	0	0	0	517
4. FURNITURE AND EQUIPMENT (A) PURCHASE	171	0	171	36	0	0	81	21	0	309
(B) RENTAL	0	0	0	0	179	0	0	0	0	179
5. OPERATIONAL SUPPLIES AND EXPENSES	509	0	509	56	0	74	55	140	54	888
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	200	0	200
8. TAXES	0	0	0	0	0	0	0	3	128	131
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	96	0	96
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	23	0	0	55	0	78
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	196	0	0	0	196
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	42	0	0	42
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	319	0	319	2	0	15	23	45	79	483
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-3	0	0	-3
TOTAL	6327	0	6327	1025	232	621	848	1172	333	10558

COMPUTING COSTS: ACADEMIC 209
NON-ACADEMIC 23
TOTAL 232

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WILFRID LAURIER

OBJECT OF EXPENSE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	4525	0	0	0	4525	0	0	4525
(II) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0
(III) OTHER SALARIES AND WAGES	2375	512	0	0	2887	0	0	2887
TOTAL SALARIES AND WAGES	6900	512	0	0	7412	0	0	7412
2. FRINGE BENEFITS	542	51	0	0	593	0	0	593
TOTAL SALARIES AND BENEFITS	7442	563	0	0	8005	0	0	8005
3. BOOKS AND PERIODICALS	517	0	0	0	517	0	0	517
4. FURNITURE AND EQUIPMENT (A) PURCHASE	309	15	0	0	324	0	0	324
(B) RENTAL	179	0	0	0	179	0	0	179
5. OPERATIONAL SUPPLIES AND EXPENSES	888	111	91	0	1090	0	0	1090
6. COST OF GOODS SOLD	0	792	0	0	792	0	0	792
7. UTILITIES	200	128	0	0	328	0	0	328
8. TAXES	131	0	0	0	131	0	0	131
9. RENOVATIONS AND ALTERATIONS	96	28	0	0	124	0	0	124
10. EXTERNAL CONTRACTED SERVICES	78	35	0	0	113	0	0	113
11. SCHOLARSHIPS, BURSARIES, ETC.	196	0	0	0	196	14	0	210
12. PRINCIPAL AND INTEREST REPAYMENTS	42	250	0	0	292	0	0	292
13. LAND AND SITE SERVICES	0	0	0	0	0	0	30	30
14. BUILDINGS	0	0	0	0	0	0	49	49
15. MISCELLANEOUS	483	7	0	0	490	0	0	490
16. INTERNAL COST ALLOCATIONS	-3	3	0	0	0	0	0	0
TOTAL	10558	1932	91	0	12581	14	79	12674

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WILFRID LAURIER

SOURCE OF REVENUE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	8184	0	0	0	8184	0	0	8184
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	128	0	0	0	128	0	0	128
TOTAL PROVINCIAL GRANTS	8312	0	0	0	8312	0	0	8312
(II) FEDERAL	0	0	24	0	24	0	0	24
(III) OTHER	0	0	6	0	6	0	0	6
2. FEES (A) TUITION	2946	0	0	0	2946	0	0	2946
(B) OTHER	120	932	0	0	1052	0	0	1052
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	0	0
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0	0	61	0	61	13	0	74
5. OTHER	70	856	0	0	926	1	79	1006
TOTAL REVENUE	11448	1788	91	0	13327	14	79	13420
TOTAL EXPENSES (FORWARDED FROM A2)	10558	1932	91	0	12581			
EXCESS OF REVENUE OVER EXPENSES	890	-144	0	0	746			

PER UAR-1

		NUMBER ELIGIBLE BIU'S	
UNDERGRADUATE	- FULL-TIME FTE	2373.5	3035.4
	- PART-TIME FTE	1745.9	1989.4
GRADUATE	- FULL-TIME FTE	171.0	458.1
	- PART-TIME FTE	20.1	60.4
TOTAL		4310.5	5543.3

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WINDSOR

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	11027	0	11027	0	0	0	0	0	0	11027
(II) OTHER INSTRUCTION AND RESEARCH	1089	0	1089	0	0	0	0	0	0	1089
(III) OTHER SALARIES AND WAGES	1769	0	1769	1278	327	366	1100	2646	39	7525
TOTAL SALARIES AND WAGES	13885	0	13885	1278	327	366	1100	2646	39	19641
2. FRINGE BENEFITS	1267	0	1267	129	33	28	168	390	5	2020
TOTAL SALARIES AND BENEFITS	15152	0	15152	1407	360	394	1268	3036	44	21661
3. BOOKS AND PERIODICALS	0	0	0	897	0	0	0	0	0	897
4. FURNITURE AND EQUIPMENT (A) PURCHASE	342	0	342	10	0	6	12	12	0	382
(B) RENTAL	29	0	29	24	352	0	22	0	0	427
5. OPERATIONAL SUPPLIES AND EXPENSES	429	0	429	36	50	25	117	248	31	936
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1079	0	1079
8. TAXES	0	0	0	0	0	0	0	3	285	288
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	33	0	33
10. EXTERNAL CONTRACTED SERVICES	33	0	33	0	0	0	0	129	0	162
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	294	0	0	0	294
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	314	0	314	8	2	25	83	36	195	663
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-10	0	-9	-726	0	-745
TOTAL	16299	0	16299	2382	754	744	1493	3850	555	26077

COMPUTING COSTS: ACADEMIC 516
NON-ACADEMIC 238
TOTAL 754

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WINDSOR

OBJECT OF EXPENSE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	11027	0	0	0	11027	0	0	11027
(II) OTHER INSTRUCTION AND RESEARCH	1089	0	0	0	1089	0	0	1089
(III) OTHER SALARIES AND WAGES	7525	683	596	0	8804	0	0	8804
TOTAL SALARIES AND WAGES	19641	683	596	0	20920	0	0	20920
2. FRINGE BENEFITS	2020	99	21	0	2140	0	0	2140
TOTAL SALARIES AND BENEFITS	21661	782	617	0	23060	0	0	23060
3. BOOKS AND PERIODICALS	697	0	0	0	697	0	0	697
4. FURNITURE AND EQUIPMENT (A) PURCHASE	382	9	252	0	643	0	38	681
(B) RENTAL	427	7	0	0	434	0	0	434
5. OPERATIONAL SUPPLIES AND EXPENSES	936	137	527	0	1600	2	0	1602
6. COST OF GOODS SOLD	0	1145	0	0	1145	0	0	1145
7. UTILITIES	1079	36	0	0	1115	0	0	1115
8. TAXES	288	35	0	0	323	0	0	323
9. RENOVATIONS AND ALTERATIONS	33	33	0	0	66	0	0	66
10. EXTERNAL CONTRACTED SERVICES	162	0	0	0	162	0	0	162
11. SCHOLARSHIPS, BURSARIES, ETC.	294	0	0	0	294	9	0	303
12. PRINCIPAL AND INTEREST REPAYMENTS	0	397	0	0	397	0	0	397
13. LAND AND SITE SERVICES	0	0	0	0	0	0	106	106
14. BUILDINGS	0	0	0	0	0	0	614	614
15. MISCELLANEOUS	663	19	0	0	682	0	0	682
16. INTERNAL COST ALLOCATIONS	-745	735	10	0	0	0	0	0
TOTAL	26077	3335	1406	0	30818	11	758	31587

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WINDSOR

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	18757	0	0	0	18757	0	0	18757
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	963	0	119	0	1082	0	0	1082
TOTAL PROVINCIAL GRANTS	19720	0	119	0	19839	0	0	19839
(II) FEDERAL	0	0	1205	0	1205	0	0	1205
(III) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION	5123	0	0	3	5126	0	0	5126
(B) OTHER	263	0	0	0	263	0	0	263
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	876	876
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	69	0	0	0	69	0	-193	-124
5. OTHER	796	3173	82	0	4053	14	0	4067
TOTAL REVENUE	25973	3173	1406	3	30555	14	683	31252
TOTAL EXPENSES (FORWARDED FROM A2)	26077	3335	1406	0	30818			
EXCESS OF REVENUE OVER EXPENSES	-104	-162	0	3	-263			

PER UAR-1

		NUMBER ELIGIBLE BIU'S	
UNDERGRADUATE	- FULL-TIME FTE	5584.0	8082.4
	- PART-TIME FTE	2268.4	2949.4
GRADUATE	- FULL-TIME FTE	417.0	1574.1
	- PART-TIME FTE	111.6	343.6
TOTAL		8401.0	12949.5

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: YORK

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	21037	0	21037	0	0	0	0	0	0	21037
(II) OTHER INSTRUCTION AND RESEARCH	1950	0	1950	0	0	0	0	0	0	1950
(III) OTHER SALARIES AND WAGES	5244	0	5244	2171	431	1119	1918	3779	384	15046
TOTAL SALARIES AND WAGES	28231	0	28231	2171	431	1119	1918	3779	384	38033
2. FRINGE BENEFITS	2564	0	2564	188	32	85	162	345	27	3403
TOTAL SALARIES AND BENEFITS	30795	0	30795	2359	463	1204	2080	4124	411	41436
3. BOOKS AND PERIODICALS	0	0	0	1184	0	0	0	0	0	1184
4. FURNITURE AND EQUIPMENT (A) PURCHASE	288	0	288	8	30	16	11	67	4	424
(B) RENTAL	144	0	144	22	219	2	10	17	33	447
5. OPERATIONAL SUPPLIES AND EXPENSES	1521	0	1521	258	748	130	303	790	56	3806
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1896	0	1896
8. TAXES	0	0	0	0	0	0	0	1	575	576
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	44	0	44
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	222	0	222
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	417	0	0	0	417
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	422	422
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	513	0	513	13	16	126	53	91	311	1123
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	-1423	0	-1423
TOTAL	33261	0	33261	3844	1476	1895	2457	5829	1812	50574

COMPUTING COSTS: ACADEMIC 893
NON-ACADEMIC 583
TOTAL 1476

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: YORK

OBJECT OF EXPENSE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	21037	0	990	80	22107	0	0	22107
(II) OTHER INSTRUCTION AND RESEARCH	1950	0	162	167	2279	0	0	2279
(III) OTHER SALARIES AND WAGES	15046	944	265	246	16501	4	0	16505
TOTAL SALARIES AND WAGES	38033	944	1417	493	40887	4	0	40891
2. FRINGE BENEFITS	3403	79	65	24	3571	0	0	3571
TOTAL SALARIES AND BENEFITS	41436	1023	1482	517	44458	4	0	44462
3. BOOKS AND PERIODICALS	1184	0	0	0	1184	31	0	1215
4. FURNITURE AND EQUIPMENT (A) PURCHASE	424	44	235	5	708	0	76	784
(B) RENTAL	447	9	7	12	475	0	0	475
5. OPERATIONAL SUPPLIES AND EXPENSES	3806	625	915	116	5462	6	0	5468
6. COST OF GOODS SOLD	0	2453	0	0	2453	0	0	2453
7. UTILITIES	1896	0	0	0	1896	0	0	1896
8. TAXES	576	0	0	0	576	0	0	576
9. RENOVATIONS AND ALTERATIONS	44	0	0	0	44	0	0	44
10. EXTERNAL CONTRACTED SERVICES	222	1536	0	0	1758	0	0	1758
11. SCHOLARSHIPS, BURSARIES, ETC.	417	0	51	0	468	289	0	757
12. PRINCIPAL AND INTEREST REPAYMENTS	422	1636	0	0	2058	0	0	2058
13. LAND AND SITE SERVICES	0	0	0	0	0	0	173	173
14. BUILDINGS	0	0	0	0	0	0	375	375
15. MISCELLANEOUS	1123	41	306	196	1666	0	0	1666
16. INTERNAL COST ALLOCATIONS	-1423	1423	0	0	0	0	0	0
TOTAL	50574	8790	2996	846	63206	330	624	64160

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: YORK

SOURCE OF REVENUE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	36810	0	0	0	36810	0	0	36810
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	1967	0	134	0	2101	0	0	2101
TOTAL PROVINCIAL GRANTS	38777	0	134	0	38911	0	0	38911
(II) FEDERAL	4	0	2455	0	2459	0	0	2459
(III) OTHER	49	0	109	0	158	0	0	158
2. FEES (A) TUITION	10302	0	0	927	11229	0	0	11229
(B) OTHER	226	3928	0	0	4154	0	0	4154
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	1087	1087
(B) OTHER	0	0	0	0	0	0	120	120
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	1	0	298	0	299	53	0	352
5. OTHER	1752	4744	0	0	6496	425	0	6921
TOTAL REVENUE	51111	8672	2996	927	63706	478	1207	65391
TOTAL EXPENSES (FORWARDED FROM A2)	50574	8790	2996	846	63206			
EXCESS OF REVENUE OVER EXPENSES	537	-118	0	81	500			

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		NUMBER ELIGIBLE BIU'S	
UNDERGRADUATE	- FULL-TIME FTE	10848.5	14277.7
	- PART-TIME FTE	4250.5	5311.3
GRADUATE	- FULL-TIME FTE	1695.0	4014.6
	- PART-TIME FTE	545.1	1002.7
TOTAL		17339.1	24606.3